THE HOUSING AUTHORITY OF EAST BATON ROUGE PARISH

BATON ROUGE, LOUISIANA

REPORT ON EXAMINATION
OF
FINANCIAL STATEMENTS AND SUPPLEMENTAL DATA

YEAR ENDED SEPTEMBER 30, 2009

Under provisions of state law, this report is a public document. Acopy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3/31//0

THE HOUSING AUTHORITY OF EAST BATON ROUGE PARISH

BATON ROUGE, LOUISIANA

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MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

The Housing Authority of East Baton Rouge Parish's ("the Authority") Management's Discussion and Analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the Authority's financial activity, and (c) identify changes in the Authority's financial position.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the Authority's financial statements. This MD&A covers only the Authority's Enterprise Fund and does not analyze the financial position or current year's activity of the discretely presented Component Units. Separate audit reports have been issued on the financial statements of the Component Units. The audited financial statements of the Component Units have been included in the financial statements of the Authority.

FINANCIAL HIGHLIGHTS

- The Authority's net assets increased \$2.9 million in 2009. Net Assets were \$36.5 million and \$33.6 million for 2009 and 2008, respectively.
- Revenues decreased \$1.0 million during 2009, and were \$39.4 million and \$40.4 million for 2009 and 2008, respectively.
- The total expenses of all Authority programs decreased \$2.2 million. Total expenses were \$36.6 million and \$38.8 million for 2009 and 2008, respectively.

USING THIS ANNUAL REPORT

The Report includes three major sections, the "Management's Discussion and Analysis (MD&A)", "Basic Financial Statements", and "Other Required Supplementary Information":

MD&A

~ Management's Discussion and Analysis ~

Basic Financial Statements

~ Authority-wide Financial Statements ~ ~ Notes to Financial Statements ~

Other Required Supplementary Information

~ Required Supplementary Information ~ (Other than the MD&A)

Authority-Wide Financial Statements

The Authority-wide financial statements are designed to be corporate-like in that all business type activities are consolidated into columns which add to a total for the entire Authority.

These Statements include a <u>Statement of Net Assets</u>, which is similar to a Balance Sheet. The Statement of Net Assets reports all financial and capital resources for the Authority. The statement is presented in the format where assets, minus liabilities, equals "Net Assets", formerly known as equity. Assets and liabilities are presented in order of liquidity, and are classified as "Current" (convertible into cash within one year), and "Non-current".

The focus of the Statement of Net Assets (the "<u>Unrestricted</u> Net Assets") is designed to represent the net available liquid (non-capital) assets, net of liabilities, for the entire Authority. Net Assets (formerly equity) are reported in three broad categories:

<u>Net Assets, Invested in Capital Assets, Net of Related Debt</u>: This component of Net Assets consists of all Capital Assets, reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

<u>Restricted Net Assets</u>: This component of Net Assets consists of restricted assets, when constraints are placed on the asset by creditors (such as debt covenants), grantors, contributors, laws, regulations, etc.

<u>Unrestricted Net Assets</u>: Consists of Net Assets that do not meet the definition of "Net Assets Invested in Capital Assets, Net of Related Debt", or "Restricted Net Assets".

The Authority-wide financial statements also include a <u>Statement of Revenues, Expenses and Changes in Net Assets</u> (similar to an Income Statement). This Statement includes Operating Revenues, such as rental income and operating grants, Operating Expenses, such as administrative, utilities, maintenance and depreciation, and Non-Operating Revenue and Expenses, such as capital grant revenue and investment income.

The focus of the Statement of Revenues, Expenses and Changes in Net Assets is the "Changes in Net Assets", which is similar to Net Income or Loss.

Finally, a <u>Statement of Cash Flows</u> is included, which discloses net cash provided by, or used for operating activities, non-capital financing activities, investing activities and from capital and related financing activities.

Fund Financial Statements

The Authority consists of exclusively an Enterprise Fund. The Enterprise fund utilizes the full accrual basis of accounting. The Enterprise method of accounting is similar to accounting utilized by private sector accounting.

Many of the programs maintained by the Authority are required by the Department of Housing and Urban Development. Others are segregated to enhance accountability and control.

The Authority's Main Programs

<u>Significant Programs</u> - The focus of the Authority's Financial Statements should be on the significant programs of the Authority. The following are considered significant programs of the Authority.

Conventional Public Housing – Under the Conventional Public Housing Program, the Authority rents units that it owns to low-income households. The Conventional Public Housing Program is operated under an Annual Contributions Contract (ACC) with HUD, and HUD provides Operating Subsidy and Capital Grant funding to enable the PHA to provide the housing at a rent that is based upon 30% of household income. The Conventional Public Housing Program also includes the Capital Fund Program, which is the primary funding source for physical and management improvements to the Authority's properties.

<u>Housing Choice Vouchers Program</u> – Under the Housing Choice Voucher Program, the Authority administers contracts with independent landlords that own the property. The Authority subsidizes the family's rent through a Housing Assistance Payment made to the landlord. The program is administered under an Annual Contributions Contract (ACC) with HUD. HUD provides Annual Contributions Funding to enable the Authority to structure a lease that sets the participants' rent at 30% of household income.

<u>Revitalization of Severely Distressed Public Housing</u> - A grant program funded by the Department of Housing and Urban Development to improve the living environment for public housing residents of severely distressed public housing projects through the demolition and replacement of severely distressed units.

<u>Disaster Housing Assistance Programs</u> – Under the Disaster Housing Assistance Programs, the Authority provides rent assistance and case management services to families displaced from their homes by Hurricanes Katrina, Rita, Ike and Gustav. The Authority administers contracts with independent landlords that own the property, under a grant agreement between HUD and the Federal Emergency Management Agency (FEMA).

<u>Other Non-Significant Programs</u> – In addition to the significant programs above, the Authority also maintains the following non-significant programs:

- Business Activities and Central Office Cost Center
- Resident Opportunity and Supportive Services Program
- Community Development Block Grant Program
- Section 8 Special Allocations Program
- Home Investment Partnerships Program
- State and Local Programs
- Opportunities for Youth Program
- Section 8 Moderate Rehabilitation Program
- Disaster Voucher Program

AUTHORITY-WIDE STATEMENTS

Statement of Net Assets

The following table reflects the condensed Statement of Net Assets compared to the prior year. The Authority is engaged only in Business-Type Activities.

TABLE 1
STATEMENT OF NET ASSETS

Assets	 2009	2008	Variance
Current assets	\$ 15,783,731	\$ 9,087,656	\$ 6,696,075
Restricted assets	1,984,587	3,000,140	(1,015,553)
Capital assets	25,458,506	26,092,239	(633,733)
Other assets	-	· -	-
Total assets	\$ 43,226,824	\$ 38,180,035	\$ 5,046,789
Liabilities:			
Current liabilities	\$ 5,717,538	\$ 3,496,096	\$ 2,221,442
Non current liabilities	1,050,885	1,081,879	(30,994)
Total liabilities	\$ 6,768,423	\$ 4,577,975	\$ 2,190,448
Net assets:			
Invested in capital assets, net of debt	\$ 24,616,289	\$ 25,193,656	\$ (577,367)
Restricted net assets	1,866,049	2,881,691	(1,015,642)
Unrestricted net assets	 9,976,063	5,526,713	4,449,350
Total net assets	\$ 36,458,401	\$ 33,602,060	\$ 2,856,341

Major Factors Affecting the Statement of Net Assets

During 2009, current assets increased by \$6.7 million due primarily to an increase in cash received but not expended as of fiscal year end, in the Section 8 Housing Choice Voucher and Disaster Housing Assistance Programs. Restricted assets decreased \$1.0 million due mostly to a decrease in assets restricted for housing assistance payments. Capital assets decreased by \$.6 million. See Table 5 on page 9 for a detail of the changes in Capital Assets. Current liabilities increased \$2.2 million primarily due to an increase in deferred revenues resulting from unexpended grant receipts in the Section 8 Housing Choice Voucher and Disaster Housing Assistance Programs.

Table 2 presents details on the change in Unrestricted Net Assets

TABLE 2
CHANGES IN UNRESTRICTED NET ASSETS

Unrestricted Net Assets, September 30, 2008	\$5,526,713
Results of operations	1,893,341
Capital expenditures from operations	(137,199)
Mortgage and Note principal and interest	(90,996)
Investment income	25,385
Gain on HOPE VI Home Sales	11,967
Transfers from Restricted Net Assets	1,015,642
Depreciation expense	1,731,210
Unrestricted Net Assets, September 30, 2009	\$9,976,063

While the results of operations are a significant measure of the Authority's activities, the analysis of the changes in Unrestricted Net Assets provides a clearer change in financial well-being.

TABLE 3
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

The following schedule compares the revenues and expenses for the current and previous fiscal year. The Authority is engaged only in Business -Type Activities.

	2009	2008	Variance
Revenues:			
Tenant rental revenue	\$2,018,150	\$1,844,776	\$173,374
Operating grants	36,104,251	34,140,466	1,963,785
Capital grants	960,278	3,988,348	(3,028,070)
Investment income	25,385	174,618	(149,233)
Gain on HOPE VI home sales	11,967	-	11,967
Other revenue	310,793	315,892	(5,099)
Total revenues	39,430,824	40,464,100	(1,033,276)
Expenses:			
Administrative expenses	3,586,658	3,911,595	(324,937)
Tenant services	962,498	754,716	207,782
Utilities	1,115,549	1,439,674	(324,125)
Maintenance and operations	2,344,170	3,387,609	(1,043,439)
Protective services	227,568	240,962	(13,394)
General expenses	1,216,803	857,804	358,999
Interest expense	34,630	42,115	(7,485)
Housing assistance payments	25,355,397	23,090,256	2,265,141
Loss on realizable value of assets held for resale	-	3,219,750	(3,219,750)
Loss on impairment of capital assets	-	326,062	(326,062)
Depreciation	1,731,210	1,538,490	192, 720
Total expenses	36,574,483	38,809,033	(2,234,550)
Increase (decrease) in net assets	\$2,856,341	\$1,655,067	\$1,201,274

MAJOR FACTORS AFFECTING THE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

REVENUE

Overall revenues decreased during 2009 in comparison to 2008 by \$1.0 million. Rental revenue increased due to increased leasing in the Public Housing and HOPE VI Programs. Operating grants increased \$2.0 million due primarily to current year funding received under the Disaster Housing Assistance – Ike Program, which exceeded the decrease in operating grant revenue recognized under the Disaster Voucher Program from fiscal year 2008. Capital Grants decreased by \$3.0 million during the current year due to decreased construction activity through the HOPE VI Program. Investment income decreased due to decreased rates of return during the fiscal year.

MAJOR FACTORS AFFECTING THE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - CONTINUED

EXPENSES

Overall there was a \$2.2 million decrease in expenses. Administrative costs decreased due primarily to decreased expenses incurred in the HOPE VI Program upon the completion of development projects during the fiscal year. Tenant services increased due to increased social services and counseling provided to participants of the Disaster Housing Assistance Programs. Utility expense decreased due to decreased rates. Maintenance costs decreased during fiscal year 2009 due to increased materials and contract expenses incurred during fiscal year 2008 to reduce vacancies and repair storm damage caused by Hurricane Gustav. General expenses increased during the year due to increased insurance rates and collection losses. Housing assistance payments increased as a result of increased housing assistance vouchers taken on during the year. The loss on realizable value of assets held for resale resulted from a transfer of constructed homes, from capital assets to current assets held for resale during fiscal year 2008. The loss on impairment during fiscal year 2008 was a result of a reduced insurance recovery than originally expected from a fiscal year 2007 fire. Depreciation expense increased during fiscal year 2009 due to capital assets placed in service at the end of fiscal year 2008.

NET INCOME

Because the decrease in expenses exceeded the decrease in revenues, there was an increase in excess revenues over expenses.

CAPITAL ASSETS AND DEBT ADMINISTRATION

CAPITAL ASSETS

As of year end, the Authority had \$25.5 million invested in a variety of capital assets as reflected in the following schedule, which represents a net decrease (additions, deductions and depreciation) of \$.6 million from the end of last year.

TABLE 4
CAPITAL ASSETS AT YEAR-END
(NET OF DEPRECIATION)

	2009	2008	Variance	% Change
Land	\$5,591,356	\$5,556,928	\$34,428	1%
Buildings and Improvements	38,438,078	38,232,110	205,968	1%
Furniture and equipment	739,081	789,334	(50,253)	-6%
Construction in progress	1,886,196	1,056,765	829,431	78%
Accumulated depreciation	(21,196,205)	(19,542,898)	(1,653,307)	8%
Net capital assets	\$25,458,506	\$26,092,239	(\$633,733)	-2%

The following reconciliation summarizes the change in Capital Assets.

TABLE 5
CHANGE IN CAPITAL ASSETS

Beginning balance, October 1, 2008	Business Type Actvities \$ 26,092,239
Additions	1,097,477
Depreciation expense	(1,731,210)
Ending balance, September 30, 2009	\$ 25,458,506

CAPITAL ASSETS AND DEBT ADMINISTRATION - CONTINUED

Debt Outstanding

As of year-end, the Authority had \$783,738 in long-term debt (bonds, notes, etc.) outstanding compared to \$842,544 last year. Long-term debt outstanding decreased a total of \$58,806 (debt retirement):

TABLE 6 OUTSTANDING DEBT, AT YEAR-END

•	balance		Balance 9/30/2008	
Mortgages and notes payable	\$	842,217	\$	898,583
Less current portion		(58,479)		(56,039)
Long term debt	\$	783,738	\$	842,544

ECONOMIC FACTORS

Significant economic factors affecting the Authority are as follows:

- Federal funding provided by Congress to the Department of Housing and Urban Development
- Local labor supply and demand, which can affect salary and wage rates
- Local inflationary, recessionary and employment trends, which can affect resident incomes and therefore the amount of rental income
- Inflationary pressure on supplies and other costs

FINANCIAL CONTACT

The individual to be contacted regarding this report is Melonie Bayham, Chief Operating Officer of the Housing Authority of East Baton Rouge Parish at 4731 North Boulevard, Baton Rouge, Louisiana 70806.

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Board of Commissioners The Housing Authority of East Baton Rouge Parish Baton Rouge, Louisiana

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of the business-type activities which comprise the major fund and the aggregate discretely presented component units of the Housing Authority of East Baton Rouge Parish as of and for the year ended September 30, 2009, which collectively comprise the Authority's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of Brookstown Place Partnership, A.L.P.I.C. and Cedar Pointe Subdivision L.P., discretely presented component units of the Housing Authority which represent 100% of the assets, net assets and revenues of the aggregate discretely presented component units as of and for the year ended December 31, 2008. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions on the basic financial statements, insofar as it relates to the amounts included for Brookstown Place Partnership, A.L.P.I.C. and Cedar Pointe Subdivision L.P. are based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities which comprise the major fund of the Authority as of September 30, 2009, and the discretely presented component units as of December 31, 2008, and the changes in financial position and the cash flows, for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated February 26, 2010 on our consideration of the Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The accompanying Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The accompanying schedule of expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations", and is not a required part of the financial statements. Also, the accompanying Financial Data Schedule is presented for purposes of additional analysis and is not a required part of the basic financial statements. Further, other supplementary data as listed in the table of contents is presented for Department of Housing and Urban Development information and is not a required part of the financial statements. Such supplementary data, including the schedule of expenditures of federal awards, has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Birmingham, Alabama February 26, 2010 Yeager & Boyd

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THE HOUSING AUTHORITY OF EAST BATON ROUGE PARISH BATON ROUGE, LOUISIANA

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners The Housing Authority of East Baton Rouge Parish Baton Rouge, Louisiana

We have audited the financial statements of the business-type activities of the Authority as of and for the year ended September 30, 2009, which collectively comprise the Authority's basic financial statements and have issued our report thereon dated February 26, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of Brookstown Place Partnership, A.L.P.I.C. and Cedar Pointe Subdivision L.P. These financial statements were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Authority's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Authority's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Authority's financial statements that is more than inconsequential will not be prevented or detected by the Authority's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Authority's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Authority's responses to the findings we identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Authority's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information of the Board of Commissioners, management and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Birmingham, Alabama February 26, 2010 Yeager 2 Bayd

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THE HOUSING AUTHORITY OF EAST BATON ROUGE PARISH

BATON ROUGE, LOUISIANA

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Commissioners The Housing Authority of East Baton Rouge Parish Baton Rouge, Louisiana

Compliance

We have audited the compliance of the Authority with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended September 30, 2009. The Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Authority's management. Our responsibility is to express an opinion on the Authority's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Authority's compliance with those requirements.

In our opinion, the Authority complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as Findings 09-01 through 09-03.

Internal Control Over Compliance

The management of the Authority is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Authority's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over compliance.

Our Consideration of the internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified a deficiency in internal control over compliance that we consider to be a significant deficiency.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control over compliance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 09-03 to be a significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We do not consider any of the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

The Authority's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Authority's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the Board of Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Birmingham, Alabama February 26, 2010 Jeager o Boyd

THE HOUSING AUTHORITY OF EAST BATON ROUGE PARISH STATEMENT OF NET ASSETS SEPTEMBER 30, 2009

ASSETS

	Enterprise <u>Fund</u>	Component <u>Units</u>	Total Reporting <u>Entity</u>
Current Assets			
Cash and Cash Equivalents	\$ 14,124,126	\$ 138,922	\$ 14,263,048
Accounts Receivable - Grants	181,267	-	181,267
Accounts Receivable - Other	182,213	-	182,213
Tenants Accounts Receivable	91,714	5,693	97,407
Allowance for Doubtful Accounts	(6,497)	-	(6,497)
Prepaid Costs	362,951	3,602	366,553
Inventory	130,754	-	130,754
Assets Held for Resale	<u>717,203</u>		717,203
Total Current Assets	15,783,731	148,217	15,931,948
Restricted Assets			
Cash and Cash Equivalents	1,984,587	-	1,984,587
Total Restricted Assets	1,984,587		1,984,587
Capital Assets			
Land	5,591,356	630,683	6,222,039
Buildings and Improvements	38,438,078	8,174,040	46,612,118
Furniture & Equipment	739,081	296,375	1,035,456
Construction in Progress	1,886,196	8,428,370	10,314,566
	46,654,711	17,529,468	64,184,179
(Less): Accumulated Depreciation	(21,196,205)	(134,485)	(21,330,690)
Net Capital Assets	25,458,506	17,394,983	42,853,489
Other Assets			
Amortizable Fees, Net	-	272,752	272,752
Total Other Assets		272,752	272,752
Total Assets	\$ 43,226,824	\$ 17,815,952	\$ 61,042,776

THE HOUSING AUTHORITY OF EAST BATON ROUGE PARISH STATEMENT OF NET ASSETS SEPTEMBER 30, 2009

LIABILITIES AND NET ASSETS

	Enterprise <u>Fund</u>	Component <u>Units</u>	Total Reporting <u>Entity</u>
Current Liabilities			
Accounts Payable	\$ 771,223	\$ 9,184	\$ 780,407
Accounts Payable - HUD	305,934	-	305,934
Accrued Wages and Payroll Taxes	97,366	-	97,366
Accrued Compensated Absences	86,97 8	-	86,978
Accrued Interest Payable	1,279	37,722	39,001
Tenant Security Deposits	112,726	24,061	136,787
Deferred Revenues	4,283,553	-	4,283,553
Other Current Liabilities	-	895,482	895,482
Current Portion of Long Term Debt	58,479	2,286,832	2,345,311
Total Current Liabilities	5,717,538	3,253,281	8,970,819
Long Term Liabilities			
Long Term Debt	783,738	-	783,738
Accrued Compensated Absences	148,609	-	148,609
Other Noncurrent Liabilities	118,538	1,516,746	1,635,284
Total Long Term Liabilities	1,050,885	1,516,746	2,567,631
Total Liabilities	6,768,423	4,770,027	11,538,450
Net Assets			
Investment in Capital Assets			
Net of Related Debt	24,616,289	12,968,675	37,584,964
Restricted Net Assets	1,866,049	-	1,866,049
Unrestricted Net Assets	9,976,063	77,25 <u>0</u>	10,053,313
Total Net Assets	36,458,401	13,045,925	49,504,326
Total Liabilities and Net Assets	\$ 43,226,824	\$ 17,815,952	\$ 61,042,776

THE HOUSING AUTHORITY OF EAST BATON ROUGE PARISH STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS FOR THE YEAR ENDED SEPTEMBER 30, 2009

	ı	Enterprise <u>Fund</u>	Cc	omponent <u>Units</u>		Total Reporting <u>Entity</u>
Operating Revenues						
Dwelling Rent	\$	2,018,150	\$	179,265	\$	2,197,415
Operating Grants		36,104,251		-		36,104,251
Other Revenue		310,793		<u>-</u>		310,793
Total Operating Revenues		38,433,194		179,265		38,612,459
Operating Expenses						
Administrative		3,586,658		50,058		3,636,716
Tenant Services		962,498		-		962, 498
Utilities		1,115,549		952		1,116,501
Maintenance and Operations		2,344,170		28,577		2,372,747
Protective Services		227,568		-		227,568
General Expense		1,216,803		95,81 6		1,312,619
Housing Assistance Payments		25,355,397		-		25,355,397
Depreciation		1,731,210		134,485		1,865,695
Total Operating Expenses		36,539,853		309,888	_	36,849,741
Operating Income (Loss)		1,893,341		(130,623)		1,762,718
Non-Operating Revenues (Expenses)						
Investment Income		25,385		970		26,355
Gain on HOPE VI Home Sales		11,967		-		11,967
Interest Expense on Capital Debt		(34,630)		(77,910)		(112,540)
Total Non-Operating Rev/(Exp)		2,722		(76,940)	_	(74,218)
Increase (Decrease) before Capital						
Contributions		1,896,063		(207,563)		1,688,500
Capital Contributions		960,278		•		960,278
Increase (Decrease) in Net Assets		2,856,341		(207,563)		2,648,778
Net Assets, Beginning		33,602,060		6,168,415		39,770,475
Equity Contributions				7,085,073		7,085,073
Net Assets, Ending	\$	36,458,401	\$ ^	13,0 <u>45,</u> 925	\$	49,504,326

THE HOUSING AUTHORITY OF EAST BATON ROUGE PARISH STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED SEPTEMBER 30, 2009			Total
	Enterprise	Component	Reporting
Cash flows from operating activities:	<u>Fund</u>	<u>Units</u>	<u>Entity</u>
Cash Received from Dwelling Rent	\$ 1,901,463	\$ 173,572	\$ 2,075,035
Cash Received from Operating Grants	39,424,334	-	39,424,334
Cash Received from Other Sources	324,337	24,062	348,399
Cash Payments for Salaries and Benefits	(3,747,826)	(29,169)	(3,776,995)
Cash Payments to Vendors and Landlords	(30,972,880)	(135,652)	(31,108,532)
Net cash provided (used) by operating activities	6,929,428	32,813	6,962,241
Cash flows from non-capital financing activities:			
Net cash provided (used) by noncapital financing activities		7,085,073	7,085,073
Cash flows from capital and related financing activities:		· 	
Capital Grants Received	923,381	_	923,381
Capital Outlay	(2,385,497)	(10,070,120)	(12,455,617)
Proceeds from Assets Held for Resale	437,560	(10,010,100	437,560
Principal, interest and fees paid on capital debt, net of proceeds	(91,146)	3,085,535	2,994,389
Net cash provided (used) by capital & related financing activities	(1,115,702)	(6,984,585)	(8,100,287)
	<u> </u>	. 1040	
Cash flows from investing activities:	25.205	070	26.255
Interest earned from cash and cash equivalents	25,385	<u>970</u>	26,355
Net cash provided (used) by investing activities	25,385		26,355
Net increase in cash and cash equivalents	5,839,111	13 4 ,271	5,973,382
Cash and cash equivalents, beginning of year:			
Current and Restricted Cash	10,269,602	4,651	10,274,253
Total cash and cash equivalents, beginning of year	10,269,602	4,651	10,274,253
Cash and cash equivalents, end of year:			
Current and Restricted Cash	16,108,713	138,922	16,247,635
Total cash and cash equivalents, end of year	\$ 16,108,713	\$ 138,922	\$16,247,635
Reconciliation of operating Income (loss) to net cash			
provided (used) by operating activities:			
Operating Income (Loss)	\$ 1,893,341	\$ (130,623)	\$ 1,762,718
Adjustment to reconcile operating income (loss) to net cash			
provided (used) by operating activities:			
Depreciation and Amortization	1,731,210	139,485	1,870,695
Bad Debt Expense	241,376	-	241,376
Change in Tenants Accounts Receivable	(116,687)	(5,693)	(122,380)
Change in Accounts Receivable/Payable - Grants	206,216	-	206,216
Change in Other Accounts Receivable	(205,718)	-	(205,718)
Change in Prepaid Costs	(42,502)	(3,602)	(46,104)
Change in Inventory	(21,372)	-	(21,372)
Change in Accounts Payable - Operating	(36,393)	9,184	(27,209)
Change in Accrued Expenses	(27,726)	-	(27,726)
Change in Deferred Revenue - Grants	3,113,867	-	3,113,867
Change in Deferred Revenue - Other	211,931	-	211,931
Change in Tenant Security Deposits	7,331	24,062	31,393
Change in Other Liabilities	(25,446)	-	(25,446)
Net cash provided (used) by operating activities	\$ 6,929,428	\$ 32,813	\$ 6,962,241

THE HOUSING AUTHORITY OF EAST BATON ROUGE PARISH

BATON ROUGE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2009

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Housing Authority have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Authority is a Special Purpose Government engaged only in business-type activities and therefore, presents only the financial statements required for the enterprise fund, in accordance with GASB Statement 34 paragraph 138.

The Authority has multiple programs which are accounted for in one enterprise fund, which is presented as the "enterprise fund" in the basic financial statements as follows:

Enterprise Fund – In accordance with the Enterprise Fund Method, activity is recorded using the accrual basis of accounting and the measurement focus is on the flow of economic resources. Under the accrual basis of accounting revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. This required the Housing Authority to account for operations in a manner similar to private business or where the Board has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

Governmental Accounting Standards – The Housing Authority has applied all applicable Governmental Accounting Standards Board pronouncements as well as pronouncements issued by the Financial Accounting Standards Board on or before November 30, 1989, and those issued after November 30, 1989 except for those that conflict with or contradict Governmental Accounting Standards Board pronouncements.

Cash

The Housing Authority considers cash on hand and cash in checking to be cash equivalents. Cash on hand is not included in calculation of collateral required.

Accounts Receivable

Tenant accounts receivables are carried at the amount considered by management to be collectible. Other accounts receivables consist of amounts due from grantor agencies and other housing authorities.

Prepaid Items

Prepaid Items consists of payments made to vendors for services that will benefit future periods.

NOTE A - SIGNIFICANT ACCOUNTING POLICIES- CONTINUED

Inventory

Inventories consist of materials and supplies that have not been used or consumed. Inventory is valued at cost and recorded as an expense when it is consumed. Assets held for resale consist of homes available for sale to eligible home buyers. Assets held for resale are valued at the lower of cost or fair market value.

Deferred Revenue

The Authority recognizes revenues as earned. The amount received in advance of the period in which it is earned is recorded as a liability under Deferred Revenue.

Revenue Accounting Policies

Dwelling rent income, HUD Grants received for operations, other operating fund grants and operating miscellaneous income are shown as operating income. HUD grants received for capital assets and all other revenue is shown as non-operating revenue.

These financial statements do not contain material inter-fund revenues and expenses for internal activity. The policy is to eliminate any material inter-fund revenues and expenses for these financial statements.

Capital Assets

Property and equipment are recorded at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. The costs of maintenance and repairs are expensed, while significant renewals and betterments are capitalized. Small dollar value minor equipment items are expensed. Depreciation on assets has been expensed in the statement of income and expenses. Estimated useful lives are as follows:

Buildings	20 years
Improvements	10 years
Furniture fixtures and equipment	5 years

Cost Allocation Plan

In accordance with OMB Circular A-87, the Authority utilizes a Cost Allocation Plan. The Authority allocates indirect costs to programs on the basis of one of the following methods: direct salaries and wages, percentage of office square footage, number of vouchers and/or units, estimated/actual time spent, number of checks processed or the allotment stipulated in contractual agreements.

Intangible Assets

In accordance with SFAS 142 intangible assets with finite useful lives will be amortized over their estimated useful life. Amortizable Fees consist primarily of financing costs. Expenses relating to Note Payable financing are capitalized and amortized on a straight-line basis over the term of the Note's maturity.

NOTE B - REPORTING ENTITY DEFINITION

The Housing Authority is a separate non-profit corporation with a Board of Commissioners. The applicable jurisdictions appoint the Board of Commissioners. However, the Housing Authority has complete legislative and administrative authority and it recruits and employs personnel. The Authority adopts a budget that is approved by the Board of Commissioners. Subsidies for operations are received primarily from HUD. The Authority has substantial legal authority to control its affairs without local government approval; therefore, all operations of the Authority are a separate reporting entity as reflected in this report. The Authority is responsible for its debts and is entitled to surpluses.

In determining how to define the reporting entity, management has considered all potential component units. The decision to include a component unit in the reporting entity was made by applying the criteria set forth in Section 2100 and 2600 of the Codification of Governmental Accounting and Financial Reporting Standards and Statement No. 14 (amended), of the Governmental Accounting Standards Board: The Financial Reporting Entity and Statement No. 39 "Determining Whether Certain Organizations are Component Units. These criteria include manifestation of oversight responsibility including financial accountability, appointment of a voting majority, imposition of will, financial benefit to or burden on a primary organization, financial accountability as a result of fiscal dependency, potential for dual inclusion, and organizations included in the reporting entity although the primary organization is not financially accountable. Based upon the application of these criteria, the reporting entity includes the following component units:

Partners for Progress, Incorporated is a related not-for-profit Louisiana Corporation, which was created as an instrumentality of the Authority for the purpose of managing an 82-unit residential apartment complex, Wesley Chapel, as well as future acquired properties. On December 31, 2004, legal ownership of the complex was transferred to Partners for Progress. Partners for Progress has entered into a management agreement with the Authority for the Authority to manage Wesley Chapel apartments for a fee of 6% of annual gross operating receipts. Partners for Progress is considered to be a blended component unit. The activity from Partners for Progress is reported in the accompanying schedules in the Section 8 Housing Assistance Payments Program – Special Allocations column. The organization's fiscal year end is September 30. A copy of the financial statements of Partners for Progress for the year ended September 30, 2009 may be obtained by writing to The Housing Authority of the East Baton Rouge Parish, 4731 North Boulevard, Baton Rouge, Louisiana 70806.

Partners for Progress Development Company, LLC was created to function as an instrumentality of the Authority to facilitate low income housing development. Partners for Progress, Incorporated is the sole member of Partners for Progress Development Company, LLC. Partners for Progress Development Company, LLC is the managing general partner of Brookstown Place Partnership (Discrete Component Unit), a Louisiana Partnership in Commendam. Partners for Progress Development Company, LLC holds .01% interest in Brookstown Place Partnership and contributed \$50 at formation for this interest. Partners for Progress Development Company, LLC will receive .01% of income, 5% of the distribution of cash flow, and 5% from the sale or refinancing of partnership assets.

Cedar Pointe Development, LLC was created to function as an instrumentality of the Authority to facilitate low income housing development. Partners for Progress, Incorporated is the sole member of Cedar Pointe Development, LLC. Cedar Pointe Development, LLC is the managing general partner of Cedar Pointe Subdivision Limited Partnership (Discrete Component Unit), a Louisiana Partnership in Commendam. Cedar Pointe Development, LLC holds .01% interest in Cedar Pointe Subdivision Limited Partnership. Cedar Pointe Development, LLC will receive .01% of income, 5% of the distribution of cash flow, and 5% from the sale or refinancing of partnership assets.

NOTE B - REPORTING ENTITY DEFINITION - CONTINUED

Partners for Progress Development Corporation, LLC and Cedar Pointe Development, LLC are considered by the Authority to be blended component units and are reported in the accompanying schedules in the Section 8 Housing Assistance Payments Program — Special Allocations column. Brookstown Place Partnership and Cedar Pointe Subdivision Limited Partnership are considered by the Authority to be discretely presented component units. These component units have December 31 year ends. Financial activity for Brookstown Place Partnership and Cedar Pointe Subdivision Limited Partnership, for the year ended December 31, 2008, is reported discretely with the financial statements of the Housing Authority.

NOTE C - CASH AND INVESTMENT DEPOSITS

Custodial Credit Risk – The Housing Authority policy is to limit credit risk by adherence to the list of HUD permitted investments, which are backed by the full faith and credit of or a guarantee of principal and interest by the U.S. Government.

Interest Rate Risk - The Housing Authority's formal investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from interest rate volatility.

The Housing Authority's cash and cash equivalents consist of cash held in interest bearing checking accounts and investment sweep accounts totaling \$16,108,713. Deposits with financial institutions are secured as follows:

Insured by FDIC	\$ 494,181
Collateralized with specific securities in the Authority name which are held	
by the financial institution	15,614,532
Uncollateralized	-
	\$ 16,108,713

All investments are carried at cost plus accrued interest, which approximates market. The Authority had no realized gains or losses on the sale of investments. The calculation of realized gains or losses is independent of a calculation of the net change in the fair value of investments.

NOTE D - CONTRACTUAL COMMITMENTS

The Authority had Outstanding Contractual Commitments as of the Balance Sheet Date as follows:

Type Commitment

None of Significance

NOTE E - SIGNIFICANT ESTIMATES

These financial statements are prepared in accordance with generally accepted accounting principles. The financial statements include some amounts that are based on management's best estimates and judgments. The most significant estimates relate to depreciation and useful lives. These estimates may be adjusted as more current information becomes available, and any adjustment could be significant.

NOTE F - DEFERRED COMPENSATION PLAN

The Authority provides deferred compensation benefits for all of its full-time employees through the State of Louisiana Public Employees Deferred Compensation Plan, a defined contribution plan. The plan is administered by *Great West Retirement Services*. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate after twelve months of continuous service. The Authority contributes approximately 6.5% of the employee's eligible compensation, while the employees are not required to contribute to the plan. During fiscal year 2009, the Authority made the required contributions in the amount of \$118,113 and the employees contributed \$33,501. The Authority's contributions for each employee (and interest allocated to the employee's account) are fully vested immediately, upon participation in the plan.

NOTE G - RISK MANAGEMENT

The Housing Authority is exposed to various risks of losses related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Housing Authority carries commercial insurance for all risks of loss, including workman's compensation and employee health and accident insurance. The Housing Authority has not had any significant reductions in insurance coverage or any claims not reimbursed.

NOTE H - COMPENSATED ABSENCES

It is the Authority's policy to grant full time permanent employees vacation benefits in varying amounts to specified maximums depending on tenure with the Authority. Sick leave also accrues to full time employees to specified maximums. The employees are entitled to vacation leave balances at termination. Leave accrued but not yet paid as of September 30, 2009, is shown as a liability allocated between current and non-current.

NOTE I - CONCENTRATION OF RISK

The Housing Authority receives most of its funding from HUD. These funds and grants are subject to modification by HUD depending on the availability of funding.

NOTE J - INTERPROGRAM ACTIVITY

The Housing Authority manages several programs. Many charges, i.e., payroll, benefits, insurance, etc. are paid by the Housing Authority's various funds and are subsequently reimbursed. Balances due for such charges are reflected in the Interprogram Due to/Due from account balances. Interprograms at September 30, 2009 consisted of the following:

Disaster Housing Assistance	\$ 3,172,478
Disaster Housing Assistance - Ike	5,297,826
Disaster Voucher Program	761,425
Section 8 Mod Rehab	174,998
Business Activities	(21,570)
Section 8 - Special Allocations Program	80,769
Community Development Block Grants	(22,300)
Home Investment Partnership	(86,978)
Opportinities for Youth - Recovery Act Funded	(43,388)
Public Housing	(837,754)
HOPE VI	(907,990)
Central Office Cost Center	496,590
Housing Choice Vouchers	(8,014,860)
Capital Fund Program	(49,246)
	\$ -

NOTE K - NOTES PAYABLE

1. In March of 2000, the Authority issued a note payable of \$567,000 for the remodeling of a commercial office building. The debt was refinanced in October of 2007. The new promissory note bears interest at a rate of 8% and is payable in monthly installments of \$4,783, and an estimated final balloon payment of \$341,465. The amount of interest paid and charged to expense during the year was \$34,630. The principal balance at September 30, 2009 was \$420,342. The note is secured by the rents and leases on the building. Debt service requirements are as follows:

	Principal	Interest	Balance Due
2010	\$ 24,729	\$ 32,666	\$ 395,613
2011	26,781	30,614	368,832
2012	29,627	28,391	339,205
2013	339,205	2,260	
	\$ 420,342	\$ 93,931	\$ -

NOTE K - NOTES PAYABLE - CONTINUED

2. In November of 2000, the Authority issued a non-interest bearing CDBG Home Loan Program notes payable of \$504,000, for the purchase and rehabilitation of the Wesley Chapel project. The note is secured by a lien on Wesley Chapel property and is payable in equal monthly installments through March 2022. The outstanding balance as of September 30, 2009 was \$315,000. Future projected payments are as follows:

	Principal	Balance Due
2010	\$ 25,200	\$ 289,800
2011	25,200	264,600
2012	25,200	239,400
2013	25,200	214,200
2014	25,200	189,000
2015 - 2019	126,000	6 3,000
2020 - 2022	63,000_	
	\$ 315,000	\$ -

3. In November of 2000, the Authority issued a second non-interest bearing CDBG Home Loan Program note payable of \$171,000, for the purchase and rehabilitation of the Wesley Chapel project. The note is secured by a lien on Wesley Chapel property and is payable in equal monthly installments through March 2022. The outstanding balance as of September 30, 2009 was \$106.875. Future projected payments are as follows:

	Pı	incipal	_ Bala	nce Due_
2010	\$	8,550	- \$	98,325
2011		8,550		89,775
2012		8,550		81,225
2013		8,550		72,675
2014		8,550		64,125
2015 - 2019		42,750		21,375
2020 - 2022		21,375		
	\$	106,875	_\$	

NOTE K - NOTES PAYABLE - CONTINUED

Long-term liability activity for the year ended September 30, 2009, applicable to the Authority and its Blended Component Units, was as follows:

	otober 1, Os Balance	Inc	<u>rease</u>	<u>D</u>	ecrease	ptember 30, <u>09 Balance</u>
Mortgage Payable	\$ 442,958	\$	-	\$	22,616	\$ 420,342
Notes Payable	455,625		-		33,750	421,875
Accrued Compensated						
Absences	191,030		44,557		-	235,587
FSS Escrow	118,449		89		-	118,538
Less: Current portion	 (126,183)		<u> </u>		19,274	 (145,457)
Long Term Liabilities	\$ 1,081,879					\$ 1,050,885

NOTE L - CONSTRUCTION LOANS - DISCREET COMPONENT UNITS

On January 31, 2007 Brockstown Place Partnership signed a promissory note with Alliant Mortgage Company, LLC for an amount up to \$1,120,000. The note was secured by real property and the interest rate was 9.25% per annum. The partnership has made interest only payments through February of 2009, at which time the construction note was refinanced with a permanent loan. As of December 31, 2008, the principal balance of the note was \$1,119,970.

See Note Q for a description of Cedar Pointe Subdivision, LP's construction loan.

NOTE M - DEVELOPER FEES PAYABLE - DISCREET COMPONENT UNITS

Brookstown Place Partnership and Cedar Pointe Subdivision, LP have incurred developer fees to Partners for Progress Development Company, LLC and Cedar Pointe Development, LLC (blended component units of the Authority), for overseeing the construction and development of low income housing complexes. The outstanding balances as of December 31, 2008 amount to \$1,516,746. See Note P for a description of the Authority's accounting treatment of the amounts owed from the partnerships.

Long-term liability activity for the year ended December 31, 2008, applicable to the Discreet Component Units, was as follows:

	January 1, 2008 Balance	Increase	<u>Decrease</u>	December 31, 2008 Balance
Deferred Developer Fees Payable	\$ <u>471,503</u>	\$ 1,045,243	\$	\$ 1,516,746

NOTE N - CAPITAL ASSETS

A summary of the Housing Authority's Capital Assets at September 30, 2009 is as follows:

Land Building and Improver Furniture and Equipm Construction in Proces Less Accumulated De	ent ss	<u>ACT</u> \$ 1	SINESS <u>IVITIES</u> 110,500 785,335 - - 331,586)	SP ALLO	TION 8- ECIAL CATIONS 166,100 2,377,029 5,020 139,987 (1,334,586)	45 33	LIC SING	\$	HOPE VI 2,207,295 7,351,966 49,366 - (430,772)
Total Capital Assets		<u>\$ 5</u>	64,249	\$	1,353,550	\$ 12,90	3,978	\$	9,177,855
Land Building and Improver		<u>R</u> \$	OSS - 10,447	VO	IG CHOICE JCHER D DVP - 390,646	CHOICE HER CAPI' VP FUN - \$			<u>TOTAL</u> 5,591,356 38,438,078
Furniture and Equipm Construction in Proces			-		226,810 -	1,40	- 6,690		739,081 1,886,196
Less Accumulated De	preciation				(575,719)	-			(21,196,205)
Total Capital Assets		\$	10,447	\$	41,737	\$ 1,40	6,690		25,458,506
Land Construction in	October 1, Baland \$ 5,556	<u>e</u> ,928		ditions 34,428 960,278	Transfe <u>Deleti</u> \$	ons -	Septe	<u>Bala</u>	er 30, 2009 ance 5,591,356
Process Total Assets not being Depreciated	1,056 6,613			994,706		30,847) 30,847)			1,886,196 7,477,552
Buildings and Improvements	38,232	,110		75,121	13	30,847		3	8,438,078
Furniture and Equipment	789	,334		27,650		7,903)			739,081
Total Capital Assets	45,635	,137	1	,097 ,4 77	(7	7,903)		4	6,654,711
Less Accumulated Depreciation	(19,542	,8 <u>98)</u>	(1	,731,210)7	7,903		(2	1,196,205)
Net Book Value	\$ 26,092	,239	\$	(633,733)	\$	-	\$	2	5,458,506

NOTE N - CAPITAL ASSETS - CONTINUED

A summary of the Discreet Component Units' Capital Assets at December 31, 2008 is as follows:

Land	January 1, 2008 <u>Balance</u> \$ 560,009	<u>Additions</u> \$ 70,674	Transfers & <u>Deletions</u>	December 31, 2008 <u>Balance</u> \$ 630,683
Land Construction in Process	4,215,793	8,428,370	(4,215,793)	8,428,370
Total Assets not being Depreciated	4,775,802	8,499,044	(4,215,793)	9,059,053
Buildings and Improvements	2,417,177	1,541,070	4,215,793	8,174,040
Furniture and Equipment	70,295	226,080		296,375
Total Capital Assets	7,263,274	10,266,194	-	17,529,468
Less Accumulated Depreciation		(134,485)		(134,485)
Net Book Value	\$ 7,263,274	\$ 10,131,709	\$	\$ 17,394,983

NOTE O - RESTRICTED CASH AND NET ASSETS

The Authority's restricted cash consists of the following as of the end of the fiscal year:

Cash held for excess HAP Payments	\$ 1,814,677
Cash held in Endowment Fund for	
Community Supportive Services	51,372
Cash held in Escrow for Tenants	 118,538
Total Restricted Assets	\$ 1,984,587

There is no offsetting liability for the funds restricted for community supportive services or housing assistance payments. Therefore, \$1,866,049 is shown as Restricted Net Assets in the equity section of the Statement of Net Assets.

NOTE P - RELATED PARTY TRANSACTIONS

Through Partners its blended component units, the Authority has earned developer fees from Brookstown Place Partnership and Cedar Pointe Subdivision, LP for overseeing the construction and development of two apartment complexes. As of September 30, 2009, the outstanding balances of the receivables amount to \$895,841. Due to uncertainties regarding collectability, Authority management has elected to reserve the entire amount of the receivables, and to recognize income as funds are received.

NOTE Q - CONTINGENT LIABILITY

Partners for Progress, Inc. is the sole member of Cedar Pointe Development, LLC. Cedar Pointe Development, LLC, is the general partner of Cedar Pointe Subdivision Limited Partnership. As the general partner of Cedar Pointe Subdivision Limited Partnership, Cedar Pointe Development, LLC is a guarantor of Cedar Pointe Subdivision Limited Partnership's debt. On July 19, 2007 Cedar Pointe Subdivision Limited Partnership signed a promissory note with Alliant Mortgage Company, LLC for an amount up to \$4,320,000. The note is secured by real property and bears interest at 9.25% per annum. Interest payments are required until the note is refinanced with a permanent loan. As of December 31, 2008, the principal balance of the note was \$1,166,862. Management feels that due to the ownership structure of the component unit the Authority could be liable if Cedar Pointe Subdivision Limited Partnership defaults on future borrowings against the note. As of September 30, 2009, the principal balance of the note was \$2,683,267.

NOTE R - OTHER COMMITMENTS AND CONTINGENCIES

Amounts received or receivable from HUD are subject to audit and adjustment by grantor agencies. If expenses are disallowed as a result of these audits, the claims for reimbursement to the grantor agency would become a liability of the Authority. In the opinion of management, any such adjustments would not be significant.

NOTE S - SUBSEQUENT EVENTS

In preparing the financial statements, management evaluated subsequent events through February 26, 2010, the date the financial statements were issued.

THE HOUSING AUTHORITY OF EAST BATON ROUGE PARISH SCHEDULE OF ASSETS, LIABILITIES AND NET ASSETS BY PROGRAM SEPTEMBER 30, 2009

Total Other Assets	Other Assets Amortizable Fees, Net	Net Capital Assets	(Less): Accumulated Depreciation		Construction in Progress	Furniture & Equipment	Buildings and improvements	Capital Assets Land	Total Restricted Assets	Restricted Assets Cash and Cash Equivalents	Total Current Assets –	Interprogram Receivable	Assets Held for Resale	laventory	Prepaid Costs	Allowance for Doubtful Accounts	Tenants Accounts Receivable	Accounts Receivable - Other	Accounts Receivable - Grants	Current Assets Cash and Cash Equivalents	ASSETS
		564,249	(331,586)	895,835		•	785,335	110,500		,	33,159	,	,			,	,		1	\$ 33,159	Business Activities
	 				139,987	5,020	N	166,100	51,372	51.372	30 4,88 8	80,769	1	,	21,522	(1,863)	11,651	•		\$ 192,809	Section 8- Special Allocations Programs
	,			,	,	,	,				22,300			•		•	•	1	22,300	1	Community Development Block Grants
				•				1			86,978	: !	1		•	ı		•	•	\$ 86,978	Home Investment Partnerships
1) 		,	•	1	1		,		t					,	•	•		,	•	Opportunities For Youth
	 -		 	,		,	•	4) .	47,02				•			•	47,02	••	Opportunities B For Youth - Recovery Act Funded
		 ,	 - -		 .		,	1		 -		174,99	,		1	,					Section 8 Hod Rehabilitation
	 -	12,786,098	(18.112,993	30,899,091	339,518	115,796	27,336,316	3,107,461	\\ \.	 		ļ			281,887	(4,634	78,541	•	•	\$ 3,644,329	Low Rent Public n Housing
	 -		Ţ						,	,			717,200			<i>5</i>		,	•	€	Revitalization of Severely Distressed
	 	5 10,447		7 10,447		,	6 10,447		}							,			•	₩ 1	n Resident Opportunity Support
	Total Other Assets	ther Assets Amortizable Fees, Net Total Other Assets	Assets 564,249 1,353,550 9,177,855	mulated Depreciation (331,586) (1,334,586) (1,334,586) (430,772) (895,835 2,688,136 30,899,091 9,608,627 Imulated Depreciation (331,586) (1,334,586) (18,112,993) (430,772) I Assets 564,249 1,353,550 12,786,098 9,177,955 Fees, Net	139.987 139.987 339.519 339.519 339.519 30.899.091 9.608.627 mulated Depreciation (331.586) (1,334.586) (1,334.586) (1,334.586) (1,334.586) (1,334.586) (1,334.586) (1,334.586) (1,334.586) (1,334.586) (1,345.586	Equipment 5,020	d improvements 785,335 2,377,029	110,500 166,100 - 3,107,461 2,207,295 Improvements 785,335 2,377,029 - 27,336,315 7,351,966 quipment 15,702 - 115,796 49,366 in Progress 895,835 2,688,136 - 30,899,091 9,508,527 mulated Depreciation (331,586) (1,334,586) 12,786,098 9,177,855 Assets	ided Assets 51,372 - 3,107,461 2,207,295 1 improvements 785,335 2,377,029 - 785,020 - 115,796 49,366 quipment 19,987 - 115,796 49,366 in Progress 895,835 2,688,136 - 139,987 - 139,987 - 139,987 - 139,987 - 139,987 - 139,987 - 139,987 - 139,987 - 139,987 - 139,987 - 139,987 - 139,989,091 9,608,627 - 130,899,091 9,608,627 - 136,12983 (13,34,586) (1,334,586) - 136,12983 (13,12,983) (1,334,586) - 136,12983 (13,12,983) (1,334,586) - 136,12983 (13,12,983) (1,334,586) - 136,12983 (13,12,983) (1,334,586) - 136,12983 (1,344,586) - 136,12983 (1,344,586) - 136,12	Equivalents - 51.372	Seets 33,159 304,888 22,300 86,978 47,022 174,988 4,000,123 735,334	Cerivable Inserts 80,769 114,998 174,998 4,000,123 735,334 Inserts 51,372 47,022 174,998 4,000,123 735,334 Equivalents Inserts 51,372 110,500 166,100 3,107,481 2,207,295 Septorements Progress 785,335 2,377,029 3,107,481 2,207,295 Progress 5,020 27,336,315 7,351,966 115,796 49,386 Progress 895,835 2,688,136 139,987 1139,987 30,899,091 9,608,627 Sets 564,249 1,353,550 1,353,550 12,786,098 9,177,955 Sets 1,368,136 1,368,136 1,368,136 1,368,136 1,368,136	Resale crivabile 80,769 174,998 717,203 crivabile crivation 33,159 304,888 22,300 86,978 47,022 174,998 4,000,123 735,334 Equivalentis di Assetis 51,372 31,172 31,174,998 4,000,123 735,334 provenentis provementis rogiess 110,500 166,100 3,107,461 2,207,296 provenentis rogiess 785,335 2,377,029 3,107,461 2,207,296 Progress 99,583 2,377,029 30,20 49,386 Progress 895,835 2,688,136 30,899,091 49,686,527 Progress 895,835 2,688,136 30,899,091 9,608,627 Setts 1,353,550 1,353,550 12,786,098 9,177,865	Resale ceivable 80.769 174.998 717.203 ssetis 33.159 304.868 22,300 86.978 47.022 174.998 4,000.123 735.334 Equivalents 51.372 51.372 3.107.461 2,207.295 provements 785.335 2,377.029 3.107.461 2,207.295 provements 785.335 2,377.029 3.107.461 2,207.295 Progress 895.335 2,688.136 339.519 49.366 Progress 895.335 2,688.136 339.519 49.366 Progress 895.335 2,688.136 30.989.091 9,608.627 Sets 11.796.098 9,177.985	Resale 21,522 28,887 13,109 281,887 13,109 281,887 174,998 175,334 175,334 175,334 175,334 175,334 175,334 175,334 175,335 175,334 175,335 175,334 175,335 175,334 175,335	Poubfful Accounts (1,863) (4,634) (4,634) 21,522 281,887 13,109 Pecsale crivable crivable users 80,769 717,203 Possetis 90,769 174,988 717,203 Edulvalents users 51,372 174,988 47,022 174,988 4,000,123 735,334 Edulvalents users 51,372 3107,481 2,207,295 Sol 331,59 30,488 22,300 86,978 47,022 174,988 4,000,123 735,334 Sol Assets 51,372 3107,481 2,207,295 27,336,315 2,377,029 27,336,315 7,351,986 Proprietation users 785,335 2,387,102 115,796 49,386 Progress 895,835 2,688,136 13,987 115,796 49,386 10,134,586) 13,345,586 13,345,586 11,353,550 11,353,550 12,796,098 9,177,855 10,134,12 13,253,550 12,796,098 9,177,855	11.861 11.861 16.87 16.87 16.82 16.863 16.8	able - Other and Properties 11.651 1.522 174,998 (4,634) 1.522 174,998 1	able - Chrent	## Equivalents

THE HOUSING AUTHORITY OF EAST BATON ROUGE PARISH SCHEDULE OF ASSETS, LIABILITIES AND NET ASSETS BY PROGRAM SEPTEMBER 30, 2009

Total Assets	lotal Other Assets	Other Assets Amortizable Fees, Net	Net Fixed Assets	(Less): Accumulated Depreciation		Construction in Progress	Fumiture & Equipment	Buildings and improvements	Capital Assets Land	lotal Restricted Assets	Restricted Assets Cash and Cash Equivalents	Total Current Assets	Interprogram Receivable	Assets Held for Resale	Inventory	Prepaid Costs	Allowance for Doubtful Accounts	Tenants Accounts Receivable,	Accounts Receivable - Other	Accounts Receivable - Grants	Current Assets Cash and Cash Equivalents	ASSETS
\$ 11,372,891] -	24,425	(568,299)	592,724		202,078	390,646	,	1,933,215	1,933,215	9,415,251].		,	28,597			182,213	,	\$ 9,204,441	Housing Choice Vouchers Program
\$ 11,372,891 \$ 1,518,635		 -	1,406,690		1,406,680	1,406,690		•	1			111,945					•	•		111,945	45	Capital Fund Program
\$ 778,737 \$		•	17,312	(7,420)	24,732		24,732	ı	ŀ			761,425	761,425	•	•	•						Disaster Voucher Program
					,		,		1		, ,	-	ļ.	•	,	•				•	·	State/
					1	,	•	,	,		,	3,172,478	3,172,478	•		ı	•	•		,	•	Disaster Housing Assistance Grant
3,172,478 \$ 5,297,826 \$			-		,						ı	5,297,826	5,297,826	,	,	,			•	,	,	Disaster Housing Assistance Grant-ike
1,721,970			117,880	(410,549)	528,429		342,089	186,340		*	•	1,604,090	496,590		130,754	17,836	,	į	ì	1	\$ 958,910 \$	2202
\$ 17,815,952 \$	272,752	272,752	17,394,983	(134,485)	17,529,468	8,428,370	296,375	8,174,040	630,683	-	1	148,217		•		3,602	•	5,693	ı	1	138,922	Component <u>Unita</u>
	1	,					,	•	1		1	(9,984,086)	(9,984,086)	•	•			i	1			<u>Elimination</u>
(9,984,086) \$ 61,042,778	272,752	272,752	42,853,489	(21,330,690)	64,184,179	10,314,566	1,035,456	46,612,118	6,222,039		1,984,587 3	15,931,948		717,203	130,754	366,553	(6,497)	97,407	182,213	181,267	\$ 14,263,048	<u>। विश्व</u>

THE HOUSING AUTHORITY OF EAST BATON ROUGE PARISH SCHEDULE OF ASSETS, LIABILITIES AND NET ASSETS BY PROGRAM SEPTEMBER 30, 2009

Total Liabilities and Net Assets \$ 59	Total Net Assets	ssets	Restricted Net Assets	ğ	sets	Total Liabilities 44	m Liabilities	Other Noncurrent Liabilities	nsated Absences	Long Term Liabilities Long Term Debt	Total Current Liabilities		Current Portion of Long Term Debt	Other Current Liabilities	Deferred Revenues	Tenant Security Deposits	Accrued Interest Payable	Accrued Compensated Absences	Accrued Wages and Payroll Taxes	Accounts Payable - HUD	Current Liabilities Accounts Payable \$	LIABILITIES AND NET ASSETS Business Activities
597,408	154,217	10,310	•	143,907		443,191	395,613		,	395.613	47,578	21,570	24,729	•	•	•	1,279	•	•	1	, 4	ness
\$ 1,709,810	1,253,825	270,778	51,372	931,675		455,985	395,708	,	7,583	388.125	60,277	•	33,750	•		11,468	•	5,235	1,806		8,018	Section 8- Special Allocations Programs
\$ 22,300		,	,	,		22,300	,	,	,	,	22,300	22,300	,	,	,	,			•	,	м ,	Community Development Block Grants
\$ 86,978) 	1	,		86,978	,	1	1	1	86,978	86,978	,	•	ŀ	1	•	•	•			Home Investment Partnerships
€ 5	,			4				1		1	,		ì	į	į	,	1		1	1	·	Opportunities For <u>Youth</u>
\$ 47,022		1				47,022			•		47,022	43,388	•		1	ı	1		1,903		\$ 1,731	Opportunities For Youth - Recovery Act Funded
\$ 174,998	132,444	132,444				42,554					42,554		•	1	42,509	•	•	,	27			Section 8 t Mod Rehabilitation
\$ 16,786,221 \$				12,786,098		1,518,172	47,118		47.118		1	837,754				97,758		25,887	16,239		\$ 115,662	Low Rent Public Housing
\$ 9,913,189	8,529,552	(648,303		9,177,855		1,383,637	,	•		ı	1,383,637	907,990			•	3,500	•	•	1.516		\$ 470.631	Revitalization of Severely <u>Distressed</u>
5 10,447	10,447	•		10,447				•	•						•	•	•	•	•		.	Resident Opportunity Support

THE HOUSING AUTHORITY OF EAST BATON ROUGE PARISH SCHEDULE OF ASSETS, LIABILITIES AND NET ASSETS BY PROGRAM SEPTEMBER 30, 2009

Total Liabilities and Net Assets	Total Net Assets	Restricted Net Assets	Net of Related Debt	Net Assets Investment in Capital Assets	Total Liabilities	Total Long Term Liabilities	One Noncurent Laboures	Acqued Compensated Ausences	Long Leim Dept	Long Term Liabilities	Iotal Current Liabilities	Interprogram Payable	Current Foliability (etc.)	Other Current Habilities	Ceremon Neverties	lenant Security Deposits	Accused illetest Payable	Accused Compellisated Ausences	Accused yearges and harden	Accounts reyable - root	Accounts Payable - William	Current Liabilities	LIABILITIES AND NET ASSETS	
\$ 11,372,891 \$ 1,518,635	2,082,790	243,688	24,420	24 426	9,290,101	180,001	166 607	118 439	38 160	.	8,100,404	0.014,000	9 01 4 860		1,002,004	1 067 683	1		25 D14	8 803		\$ 17.070	Housing Choice Vouchers Program	
\$ 1,518,635	1,406,690	, ,	1,400,000	1 20 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	111,845	141 015		•		•	10,000	111 045	40 246	•	•		•	•	. !	231		60 469 S	Capital Fund Program	
\$ 778,737 \$	778,737	761,425		17 319		·	•			•		·	,		•	•		•	•	ı		' '	Disaster Voucher Program	
\$	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	 	1												•	•		•	•	,	•	ı	State/	
\$ 3,172,478	2,675,888	2,675,888	•	•	100,000	498 590			,	,	1	496.590				496,590	,				,		Disaster Housing Assistance Grant	
3.172,478 \$ 5,297,826 \$ 1,721,970	2,628,136	2,628,136		ι	1,000	2.669.690		•				2,669,690			,	2,299,048				3,588	د،	\$ 61,120	Disaster Housing Assistance Grant - ike	
\$ 1,721,970	1,537,626	1,419,746	•	117,880		184.344	55,749	•	55,749			128,595		•		,	,		30,837	63,253	•	\$ 34,505	<u>0000</u>	
\$ 17,815,952	13,045,925	77,250		12,968,675	1	4.770.027	1,516,746	1,516,746		1		3,253,281		2,286,832	895,482		24,061	37,722				9,184	Component Units	
\$ 17,815,952 \$ (9,984,086) \$						(9,984,086)		,	,	,		(9,984,086)	(9,984,086)							•	•	,	Elimination	
\$ 61,042,776	49,504,320	10,053,313	1,866,049	37,684,964		11,538,450	2,567,631	1,635,284	148,609	783,738		8,970,819		2,345,311	895,482	4,283,553	136,787	38,001	86,978	97,366	305,934	780,407	[0]	
н	•	•			'	. '	,	•							- ;	35	· -							

THE HOUSING AUTHORITY OF EAST BATON ROUGE PARISH SCHEDULE OF INCOME, EXPENSES AND CHANGES IN NET ASSETS BY PROGRAM FOR THE YEAR ENDED SEPTEMBER 30, 2009

Operating Revenues	Business Activities	Section 8- Special I Allocations Programs	Community Development Block Grants	Home Investment Partnerships	Opportunities For Youth	Opportunities For Youth - Recovery Act Funded	Section 8 Mod Rehabilitation	Low Rent Public Housing	Revitalization of Severely Distressed	Resident Opportunity Support
Dwelling Rent Operating Grants Other Revenue	\$ 60,001	\$ 47,861 1 448,461 92,063	22,300 38,220		\$ 82,400	\$ 47,022	\$ 41,762 73	\$ 1,920,129 : 3,123,247 85,797	\$ 50,160 \$ 88,854	
Total Operating Revenues	60,001	588.385	60,520	ı	82,400	47,022	41,835	5,129,173	139,014	
Operating Expenses Administrative	ı	219 302	ı	ı	8 2 4 00	46 A91	1 870	1 161 578	378 863	ı
Tenant Services	ı	2 400			1	• •	, -	47 847	· · · · ·	•
Utilities		57,446			•	,	,	1.031.412	F	ı
Maintenance and Operations		138,468	38,220	,		131		1,703,249	183,691	
Protective Services		36,769	•		•	,		1		
General Expense		86,572			,	,	89	687,303	29,977	
Housing Assistance Payments	,						33,378		,	,
Depreciation	39,267	180,321		,				1,020,061	385,947	
Total Operating Expenses	39,267	721,278	38,220		82,400	47,022	35,337	5,651,450	978,478	
Operating Income (Loss)	20,734	(132,893)	22,300		,	•	6,498	(522,277)	(839,464)	
Non-Operating Revenues (Expenses) Investment Income	•	102	Ī	•		•	263	5,471	ı	ı
Gain on HOPE VI Home Sales Interest Expense on Capital Debt	(34,630)	. ,		• 1			ı •	ı 1	11,967	, ,
Total Non-Operating Rev/(Exp)	(34,630)	102	ļ. -].].		263	5,471	11,967	
Increase (decrease) before Capital Contributions and Transfers	(13,896)	(132,791)	22,300	•		,	6,761	(516,806)	(827,497)	 -
Capital Contributions	,	ı	ı	ı	1	•			,	
Operating Transfers In (Out)		(298,628)	(22,300)		 -	,	ľ	343,526	614,727	
increase (Decrease) in Net Assets	(13,896)			•		•	6,761	(173,280)	(212,770)	
Net Asset Transfers	168,113	1,685,244	. ,	1)	. ,		125,683	14,347,060	8,742,322	10,447
Net Assets, Ending	\$ 154,217	\$ 1,253,825	\$	-	6	4	\$ 132,444		\$ 8,529,552	8,529,552 \$ 10,447

THE HOUSING AUTHORITY OF EAST BATON ROUGE PARISH SCHEDULE OF INCOME, EXPENSES AND CHANGES IN NET ASSETS BY PROGRAM FOR THE YEAR ENDED SEPTEMBER 30, 2009

\$ 19.071,666 1.048,741 352 19.454 5.355,592 6.574,622 2,119,309 179,285 (2.096,866) 11,386 17,763 45,885 501,474 514,237 20,119,309 179,285 (2.096,866) 1,495,432 171,763 45,885 501 604,174 514,237 20,573 50,058 (2.096,866) 1,495,432 171,763 45,885 501,776 54,377 54,537 122,589 55,815 190,789 1,285 513,776 354,220 22,570 962 26,574 20,577 190,789 1,285 21,776 5,537 122,589 95,815 190,40,299 33,144 23,396 3,715,422 3,719,202 68,861 1,400,380 30,988 (2.096,868) 1,695,537 122,689 95,815 19,495,565 411,416 504,286 19,454 4,903,546 3,954,681 1,400,380 30,988 (2.096,868) (1,085) (1,085) 1,496,556 411,416 504,286 19,454 4,903,546 3,954,681 1,400,380 30,988 (2,096,868) (1,085)	, ,	Housing Choice Vouchers Program	Capital Fund Program	Disaster Voucher Program	State/	Disaster Housing Assistance Grant	Disester Housing Assistance Grant - Ike	<u> </u>	Component <u>Units</u>	Elimination	Iolai
19,071,656 1,048,741 352 19,454 5,535,532 6,574,822 2,119,309 179,285 (2,096,868) 38 19,053,042 1,046,741 352 19,454 5,535,992 6,574,822 2,119,309 179,285 (2,096,868) 38 1,495,432 17,763 45,885 501 604,174 514,237 960,630 50,058 (2,096,868) 38 1,495,432 17,763 45,885 501,684,774 514,237 960,630 50,058 (2,096,868) 38 15,225 25,282 190,799 1,295 21,341 28,577 2 26,691 960,278 190,799 1,295 21,716 354,200 2,350 20,688 95,816 2,296,868) 39 16,044,029 1,295 24,53,96 3,715,422 3,079,202 68,760 1,344,655 18,044,029 1,295 3,716,422 3,079,202 68,760 1,344,655 19,444 3,710 19,446,556 411,416 504,256 19,454 4,903,546 3,954,681 1,400,390 309,888 (2,096,868) 39 19,448 (10,045) 19,448 (10,04	Operating Revenues Dwelling Rent		,	,				•			
11,396	Operating Grants	19,071,656	1.048.741		19,454	5,535,532		,			
Periode 19,083,042 1,045,741 352 19,454 5,555,992 6,574,822 2,118,309 179,265 (2,096,866) 38 1,495,432 17,763 45,885 501 604,174 514,237 960,630 50,058 (2,096,866) 39 1,295 23,572 23,572 18,963 513,176 354,200 2,350 952 19,414 19,799 1,285 18,044,029 433,966 - 21,716 5,537 122,568 95,816 19,440,029 433,966 - 3,745,422 3,079,202 68,760 194,465 19,849,566 411,416 504,285 19,844 2,620,141 718,849 (130,523) 1 19,849,566 411,416 504,285 19,464 2,620,141 718,849 (130,623) 1 18,644 (130,546 3),325 (503,904) 637,325 (503,904) 637,325 (503,904) 637,325 (503,760) 637,325 (503,760) 634,944 2,628,136 722,037 (207,563) 1 19,649 (101) 637,325 (502,760) 634,944 2,628,136 722,037 (207,563) 1 19,649 (101) 637,325 (502,760) 634,944 2,628,136 722,037 (207,563) 1 19,649 (101) 637,325 (502,760) 634,944 2,628,136 722,037 (207,563) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Other Revenue	11,386	•	352		460	•	2,119,309		(2,096,868)	310,793
1,495,432 171,763 45,885 501 604,174 514,237 960,630 50,058 (2,086,868) 3 reations 15,225 25,282 19,798 1,295 21,935 21,934 28,577 2 remease 18,044,029 453,366 3,745,422 3,079,202 68,760 134,465 25,314 33,144 33,144 3,903,546 3,745,422 3,079,202 68,760 134,465 25,314 637,325 (503,904) 637,325 (503,904) 637,325 (503,904) 637,325 (503,904) 637,325 (503,904) 637,325 (503,904) 637,325 (503,904) 637,325 (503,904) 637,325 (503,904) 637,325 (503,904) 637,325 (503,904) 637,325 (503,904) 637,325 (503,904) 637,325 (503,904) 637,325 (503,904) 637,325 (503,904) 637,325 (503,904) 637,325 (502,760) 637,325 (502,760) 637,325 (502,760) 637,325 (502,760) 637,325 (502,760) 637,325 (502,760) 637,325 (502,760) 637,325 (502,760) 637,325 (502,760) 637,325 (502,760) 637,325 (502,760) 637,325 (502,760) 637,325 (502,760) 637,325 (502,760) 633,944 2,626,136 7,22,037 (207,563) 7,085,073 7	Total Operating Revenue	19,083,042	1,048,741	352	19,454	5,535,992	6,574,822	2,119,309	179,265	(2,096,868)	38,612,459
1,455,432 177,763 45,885 501 694,174 514,237 960,530 50,058 (2,086,888) 3 23,572 18,963 513,176 354,200 2,350 50,058 (2,086,888) 3 15,225 25,282 19,098 19,058 1,505 219,341 28,577 2 261,726 19,799 1,295 21,716 5,537 122,588 95,816 1 18,044,029 453,396 3,715,422 30,79,202 68,760 134,485 25 19,649,558 411,416 504,256 19,454 4,903,546 3,954,681 1,400,380 36,888 (2,086,888) 39 10,549,558 411,416 504,256 19,454 4,903,546 2,620,141 718,949 (130,623) 1 19,649,558 411,416 504,256 19,454 4,903,546 2,620,141 718,949 (130,623) 1 19,649,558 411,416 504,256 19,454 4,903,546 2,620,141 718,949 (130,623) 1 19,649,558 411,416 504,256 19,454 4,903,546 2,620,141 718,949 (130,623) 1 19,649,558 411,416 504,256 19,454 2,488 7,985 3,088 970 1 10,640,558 4,824 1,144 2,488 7,985 3,088 970 1 10,640,569 960,276 (502,760) 634,944 2,628,136 722,037 (207,563) 1 10,640,569 960,276 (502,760) 634,944 2,628,136 722,037 (207,563) 1 10,640,569 960,276 (502,760) 634,944 2,628,136 722,037 (207,563) 39 10,640,569 960,276 (502,760) 634,944 2,628,136 722,037 (207,563) 39 10,640,569 960,276 (502,760) 634,944 2,628,136 722,037 (207,563) 39 10,640,569 960,276 (502,760) 634,944 2,628,136 722,037 (207,563) 39 10,640,669 960,276 (502,760) 634,944 2,628,136 722,037 (207,563) 39 10,640,669 960,276 (502,760) 634,944 2,628,136 722,037 (207,563) 39	Derating Expenses										
23.572 18,963 513,176 354,200 2,350 2,6891 952 19,058 15,725 25,292 190,799 1,295 1,295 219,341 28,577 2 2,5726 26,729 190,799 1,295 219,341 28,577 2 2,5726 219,341 28,577 2 2,5726 219,341 28,577 2 2,5726 219,341 28,577 2 2,5726 219,341 28,577 2 2,5726 219,341 28,577 2 2,5726 219,341 28,577 2 2,5726 219,341 28,577 2 2,5726 219,341 28,577 2 2,5726 219,341 28,577 2 2,5726 219,341 28,577 2 2,5726 219,341 28,577 2 2,5726 219,341 28,577 2 2,5726 219,341 28,577 2 2,5726 219,341 28,577 2 2,5726 219,341 28,577 2 2,5726 219,341 28,577 2 2,5726 219,341 28,5727 2 2,5726 219,341 28,577 2 2,5726 219,341 29,5726 219,341 29,5726 219,341 28,577 2 2,5726 219,341 29,5726	Administrative	1,495,432	171,763	45,885	501	604,174	514,237	960,630	50,058	(2,096,868)	3,636,716
arations 15,225 25,282 19,058 1,505 219,341 28,577 19,058 1,505 219,341 28,577 12,857 12,857 12,857 12,857 12,857 12,857 12,857 12,857 12,857 12,857 12,857 12,857 12,857 12,857 12,857 12,857 12,858 15,816 12,857 12,858 15,816 12,857 12,858 12,848 25,816 12,848 12,857 12,848 12,857 12,848 12,857 12,848 12,857 12,848 12,857 12,848 12,858 12,848 12,857 12,848 12,857 12,848 12,857 12,848 12,858 12,848 12,858 12,848 12,858 12,848 12,858 12,848 12,858 12,948 12,858 12,948 12,948 12,948 12,948 12,948 12,948 12,948 12,948 12,948 12,949 12,948 12,949 12,949 12,949 12,949 12,949 12,949 12,949 12,94	Tenant Services	r	23,572		18,953	513,176	354,200	2,350	,	•	962,498
aretions 15,225 25,282 19,058 1,505 219,341 28,577 2 261,726 190,799 1,295 21,716 5,537 122,588 95,816 1 261,728 261,728 453,366 3,745,422 3,079,202 68,760 134,485 18,044,029 453,366 19,445 3,946 3,946 11,284,9556 411,416 504,256 19,445 3,946 2,620,141 718,949 (130,623) 1 Loss) (766,514) 637,325 (503,904) 637,325 (503,904) 7,985 3,088 970 18,646 19,	Utilities	•				1		26,691	952		1,116,501
190,799 1,295 201,726 5,537 122,588 95,816 1 1 201,726	Maintenance and Operations	15,225	25,282		•	19,058	1,505	219,341	28,577	,	2,372,747
Asyments 261,726 1,285 21,716 5,537 122,588 95,816 1 Asyments 18,044,029 - 453,368 3,740 3,745,422 3,079,202 88,760 134,485 15 Assets 19,849,556 411,416 504,256 19,454 4,903,546 3,954,681 1,400,380 309,888 (2,096,868) 36 Loss) (796,514) 637,325 (503,904) 632,446 2,620,141 718,949 (130,623) 1 Ine Sales 4,824 - 1,144 2,498 7,955 3,088 970 970 Rev/(Exp) 4,824 - 1,144 2,498 7,985 3,088 (77,910) 1 Few/(Exp) 4,824 - 1,144 2,498 7,985 3,088 (76,940) - 1 Few/(Exp) 4,824 - 1,144 2,498 7,985 3,088 (76,940) - 1 Few/(Exp) 4,824 - 1,144 2,498 7,985 3,088 (76,940) - 1 Few/(Exp) 637,325 (502,780) 634,944 2,628,136 722,037 (207,563) 1 Ine Assets (76,890) 637,325 (502,760) 634,944 2,628,136 722,037	Protective Services	,	190,799	•	,	F			•		227,568
Payments 18,044,029 453,366 3,745,422 3,078,002 68,760 194,465 19,4465 25 penses 19,849,556 411,416 504,256 19,454 4,903,546 3,954,681 1,400,360 309,888 (2,096,869) 36 Loss) (796,514) 637,325 (503,904) 632,446 2,620,141 718,949 (130,623) 1 Le (Expenses) 4,824 1,144 2,498 7,995 3,088 970 me Sales 4,824 1,144 2,498 7,995 3,088 (77,910) prore 4,824 1,144 2,498 7,995 3,088 (76,940) prore 4,824 1,144 2,498 7,995 3,088 (76,940) prore 4,824 1,144 2,498 7,995 3,088 (76,940) prore 4,824 1,144 2,488 7,995 3,088 (76,940) prore 4,824 1,144 2,488 7,995 3,088	General Expense	261,726	•	1,295	1	21,716	5,537	122,588	95,816		1,312,619
33 144 3710 68760 194.485 19.849.556 411.416 504.256 19.454 4.903.546 3.954.681 1,400.360 309.888 (2,096.868) 36 Loss 19.849.556 411.416 504.256 19.454 4.903.546 2,620.141 718.949 (130.623) 1 Loss 19.849.556 411.416 504.256 19.454 4.903.546 2,620.141 718.949 (130.623) 1 Loss 19.849.556 411.416 504.256 1.144 2.498 7,995 3,088 970	Housing Assistance Payments	18,044,029		453,366		3,745,422	3.079,202	•	,	,	25,355,397
penses 19,849,556 411,416 504,256 19,454 4,903,546 3,954,681 1,400,360 305,888 (2,096,888) 36 Loss) (796,514) 637,325 (503,904) 632,446 2,620,141 718,949 (130,623) 1 In Excenses) 4,824 1,144 2,498 7,995 3,088 970 - In Rev(Exp) 4,824 1,144 2,498 7,995 3,088 (77,910) - In Rev(Exp) 4,824 1,144 2,498 7,995 3,088 (78,940) - In Rev(Exp) 4,824 1,144 2,498 7,995 3,088 (78,940) - In Rev(Exp) 4,824 1,144 2,498 7,995 3,088 (78,940) - In Rev(Exp) 4,824 1,144 2,498 7,995 3,088 (78,940) - In Rev(Exp) 637,850 637,325 (502,780) 634,944 2,628,136 722,037 (207,563) 1	Depreciation	33,144		3,710			•	68,760	134 485		1,865,695
Loss) (766,514) 637,325 (503,904) 632,446 2,620,141 718,949 (130,623) 1 Le (Expenses) 4,824 1,144 2,498 7,995 3,088 970	Total Operating Expenses	19,849,556	411,416	504,256	19,454	4,903,546	3,954,681	1,400,360	309,888	(2,096,868)	36,849,741
A,824	Operating Income (Loss)	(766,514)	637,325	(503,904)	,	632,446	2,620,141	718,949	(130,623)		1,762,718
me Sales apital Debt 4,824 1,144 2,498 7,995 3,088 (76,940) 1 Rev((Exp) 637,325 (502,750) 634,944 2,628,136 722,037 (207,563) 1 Net Assets (761,690) 960,276 (0ut) (637,325) (104,680) 960,276 (1094,269) (1094,2	Non-Operating Revenue (Expenses) Investment Income	4,824		1,144	•	2,498	7,995	3,088	970		26.355
Rev((Exp) 4,824 1,144 2,496 7,985 3,088 (76,940)	Gain on HOPE VI Home Sales	ı	•	ı	,	•	ı			•	11,967
afore (761,690) 637,325 (502,760) 634,944 2,628,136 722,037 (207,563) 1 (Out) (637,325)	Total Non-Operating Rev/(Exp)	4 824	. .	1 144	.	2 498	7 995	308	(77 940)	. .	(74 218)
And Transfers (761,690) 637,325 (502,750) 634,944 2,628,136 722,037 (207,563) 950,278 (Out) (637,325) Net Assets (761,690) 960,278 (502,750) 2,844,480 1,540,681 1,281,497 2,040,944 2,628,136 722,037 (207,563) 2,844,480 1,540,681 1,281,497 2,040,944 (1,094,269) 2,062,760 2,166,660 2,728,737 2,726,750 2,430,5675 2,063,760 2,166,660 2,728,737 2,726,750 2,430,5675 2,063,760 2,166,660 2,728,737 2,726,750 2,430,5675 2,063,760 2,166,660 2,728,737 2,726,750 2,430,5675 2,063,760 2,166,660 2,728,737 2,726,750 2,430,5675 2,063,760 2,166,660 2,728,737 2,726,750 2,430,5675 2,063,760 2,166,660 2,728,737 2,726,750 2,72	ncrease (decrease) before							ļ			
(Out) (637,325)	Capital Contributions and Transfers	(761,690)	637,325	(502,760)		634,944	2,628,136	722,037	(207,563)	,	1,688,500
(Out) (637,325) Net Assets (761,690) 960,278 (502,760) - 634,944 2,628,136 722,037 (207,563) - 2,844,480 1,540,681 1,281,497 - 2,040,944 - 815,589 6,188,155 - 7,085,073 - 7,	Capital Contributions	ı	960,278	,			,				960,278
Net Assets (761,690) 960,278 (502,760) - 634,944 2,628,136 722,037 (207,563) - 2,844,480 1,540,681 1,281,497 - 2,040,944 - 815,589 6,168,415 - 7,085,073 - 7,085,0	Operating Transfers In (Out)		(637,325)				i	ļ.	·		
2,844,480 1,540,681 1,281,497 2,040,944 815,589 6,188,415 (1,094,680) (1,094,680) (1,094,680) (1,094,680) (1,094,680) (1,094,680) (1,094,680) (1,094,680) (1,094,680) (1,094,680) (1,094,680)	increase (Decrease) in Net Assets	(761,690)	960,278	(502,760)		634,944	2,628,136	722,037	(207,563)		2,648,778
\$ 2004.007 \$ 16.660 \$ 77.77 \$ \$ 77.79 \$ 0.00	Net Assets, Beginning	2,844,480	1,540,681	1,281,497		2,040,944	1	815,589	6,168,415		39,770,475
0.000,000 \$ 0.00,000 \$ 0.000,000 \$ 0.000,000 \$ 0.000,000 \$ 0.000,000 \$ 0.000,000 \$	Net Assets, Ending	\$ 2,082,790 \$	L	778,737 \$.	\$ 2,675,888	\$ 2,628,136 \$	1.537.626	\$ 13,045,925	5	\$ 49.504.326

SUMMARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED SEPTEMBER 30, 2009

EXPENDITURES

Section 8 Housing Assistance Payments Program Special Allocations Total CFDA Number 14.195	\$ 161,461
Community Development Block Grants Total CFDA Number 14.218	22,300
Opportunities for Youth - Youthbuild Program Total CFDA Number 14.243	82,400
Section 8 Moderate Rehabilitaion Single Room Occupancy Total CFDA Number 14,249	41,762
Section 8 Housing Assistance Payments Program Special Alfocations - Recovery Act Funded Total CFDA Number 14.317	287,000
Low Rent Public Housing	201,000
Total CFDA Number 14.850a	3,123,247
Revitalization of Severely Distressed Public Housing Total CFDA Number 14.866	15,193
Section 8 Housing Choice Vouchers Total CFDA Number 14.871	19,071,656
Public Housing Capital Fund Program Total CFDA Number 14.872	 2,009,019
Total HUD Expenditures	24,814,038
Opportunities for Youth - Youthbuild Program - Recovery Act Funded Total CFDA Number 17,274	47,022
Total Department of Labor Expenditures	 47,022
Brownfields Assessment and Clean-up Cooperative Agreement	
Total CDFA Number 66.818	 73,661
Total Environmental Protection Agency Expenditures	 73,661
Disaster Housing Assistance Program - Ike Total CDFA Number 97.109 (Ike)	6,574,822
Disaster Housing Assistance Program Total CDFA Number 97.109	 5,535,532
Total Federal Emergency Management Agency Expenditures	 12,110,354
TOTAL FEDERAL EXPENDITURES	\$ 37,045,075

Accounting Policies:

The information on this schedule is prepared in accordance with accounting principles as described in the footnotes to this report.

		BK 979	20100	•	1.709 810	597,408	190 FOTAL ASSETS
		<u> </u>	-		1,353,550	364, 249	180 FOTAL SONCURFER ASSETS
	-	•	,		-		176 INVESTIGAT IN JOINT VENTURES
•	-			,	•		1 -
	,		•				Т
				-	,	,	174 BUTTES & MONTGAGES RECEIVABLE - PD
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		 - -			1,353,550	564,249	160 TOTAL FIRST ANSWERS, MET OF DEPK
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•					1,214,339		165 LEASEDON INCOVENIES
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-		ļ			100,100	110,500	Т
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							MORCURETAN ARRESTS
47.022	•	86, 978	22,300	•	356,260	33,159	λĹ
•	٠	•	-	•	•	•	146 AMOUNTS TO BE PROVIDED
-	•	•	-				145 INVENTORY EXIL FOR RESALE
•		_	-		80,769		Г
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			,				Т
].	-		275.77		Т
					21 622		7
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•	•						131 INVESTMENTS - DERESTRICTED
							CURRENT INVESTMENTS
47,023	-	•	22,300	•	9,788	-	120 TOTAL RECEIVABLES MET OF ALLOW
•	-		-		_	,	129 ACCROSD INTERST RECEIVABLE
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,		-		,			120 BOATT BENTANDER
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			,	,	11,651	•	- K/T
			•		•	-	125 A/R - MISC
67.022		-	005.22	-		•	124 B/R - OTHER GOVT
b		•	•		•	,	122 A/R - HOD PROJECTS
•	•		•				121 M/R - PEA PROJECTS
,			•	,		-	ĸ
	-	86,978	-		244,181	33,159	100 TOTAL CASH
			•	1	11,468	-	П
•				•	51,372		Т
1							112 CASH RESTRICTED MODERNIENTION AND DEV
			-				115 CASE EXSTRICTED FOR PAYMENT OF S/T DEST
_	•	86,978			181,341	33,159	Т
							Τœ
							CONSERT ASSETS
							ABSETS
17.274	14.243	14.239	14.218	14.317	14.195		
CTIONALDOL	CTIONERADOL	PARTICULARITY S	BLOCK GRANTS	ALLOCATIONS	TITOCATIONS	ACTIVITIES	
POP TOOTH	/HIDON ROS	THYSTHEAT	THEODOR	STREET ST	SPECTAL	SCHOOL SUR	
OPPORTUNITALIS	OPPORTUNITATION		COMMUNITY	EAP PROGRAM	HAP PROGRAM		
				SECTION 8	SECTION 8		

THE ECOSISS ASTERNITY OF MASS MASON ROOMS PARISE
MASS MANON HOUSE, LOUISIAMA
FINANCIAL DATA SCHEDULE - SEPTEMBER 30, 2009

17 022		86,978	22,300		1,709,810	597,408	600 TOTAL LIABILITIES AND EQUITY
_			-	•	1,253,825	154,217	513 TOTAL EQUITY
<u>'</u>	•		1		270,778	10,310	512.1 UNRESTRUCTED HER ASSETS
•	_	-		-	-		512 UNDESIGNATED FUED BALANCE/E/E
•		•	-		51,373	•	511.1 RESTRICTED MET ASSETS
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,	•	-		ı	931,675	143,907	508.1 INVESTMENT IN CAPITAL ASSETS
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		 -					NOR CONTROL CO
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							SO3 LONG TERM DRIVE TO COLUMN THE SO
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				,	•		CONTRIBUTED CAPITAL
	,	•	,	•		-	
	,			•	•		501 INVESTMENT IN GENERAL FIXED ASSETS
47,022		86,978	22,300	1	455,985	443,191	300 TOTAL LIABILITIES
,	,	-	•		395,708	395,613	350 TOTAL MOSCURMENT LIABILITIES
			-	•	•		353 HOMOGRAPH LIABILITIES OFFICE
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•	-	•	-	-	7,581		Т
	-	-		•			
		•	•	_	368,125	395,613	351 LORG TERM DEET MET OF CUMULANT CARITAL
							HOMODREM LIABILITIES
	,	86,978	22,300	•	60, 277	47,578	310 TOTAL CURBERT LIABILITIES
491,69	•	86,978	22,300			21,570	ı
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•	,		-		33,750	24,729	Т
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•				-	11,468		341 TEMANT SECURITY DEPOSIT
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1.00	-				1,606		
					1	-	313 A/P > 90 DAYS
1.731		•	•	-	810,8		312 A/R < 90 DAYB
•		,				•	311 BANK OVERENTY
							CURRENT LIABILITIES
							TIBILITIES AND BOTTY
17 774	14 244	14.239	14.218	14.317	14-195		
POR TOUTH/	POR YOUTH/	THEFT	THEORYGUNIANT	PLICATIONS	TITOCATIONS	SELECTION	
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				O BATTAGO	0 100 1000		
					-		

THE BUILDING AUTHORITY OF MAST BAYON ROUGH PARISH EAST BAYON ROUGH, LOUISLAWA FIMANCIAL DAYN SCHEDULK - SEFTEMBER 30, 2009

THE HOUSING AUTHORITY OF EAST BATCH ROUGH PARISH EAST BATCH ROUGH, LOTISIANA FINANCIAL DATA SCRIPTULE - SEPTEMBER 30, 2009

945	24.3	51.6	196		936	937	256	914	933	222	186		924	923	922	921		920	916	Ste	914	913.1	913	913	116	اح	P	,	700	720	716	715	714	713.1	713	712	711	,	2	73	707	707	707.2	707.1	706	70.		2					
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750 7	11, 192	7.345	26, 607		13.447	1	•	-	-	4,619	2,614		198						19,416	10,510	-	-	10,890	_	161,86			301,487			1	92,063	_	•	4		100]		104,101	47,861		47,861		14.195	ALLOCATIONS	SPECIAL	MAP PROGRAM
2777	19,896	13.058	47,301		23.907	-	•		,	8,212	4,617	•	1.536		-	-	1		34,520	10,685	-	•	19,359		67,769	-		287,000	,	ļ.		t	. 1	•		•		<u> </u>].			-]		407,700			•		14.317	ALLOCATIONS	TATOSAB	HAP PROGRAM
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THE BOUSING AUTHORITY OF EAST BATCH FOUGE PARISH EAST BATCH FOUGE, LOTISIANA FHRANCIAL DATA SCHEDULS - SEPTEMBER 10, 2009

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<u> </u>			•	•	154, 217			•	•	160,113		(368/ET)	•	•	•	<u> </u>			74,897			-		•	39,267	•	-	•	25, 371	34,630	-	34,630	•	•	•					<u> </u>				•	ACTIVITIES	805TX588	
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THE HOUSING AUTSCRITT OF EAST BATCH ROUGH PARISH BACK RACCH BOCKE, LOUTELAND.
FINANCIAL DATA SCHEDULE - SEPTEMBER 30, 2005

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MARSTES	RATHERFY OF S/F DEEDY	3,500 3,500 3,500 1,522 1,522 1,522 1,523 1,523 1,523 1,523		
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SECTION SECT	RANGERY OF S/F DEED REPARED REPARED TENTITATION AND LEEV TOTALIAN TOTAL	3,500 3,500 3,500 1,522 1,522 1,522 1,522 1,523 1,523		
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MARITES	DY S/E DEEDY - 3,546,571 B AND DRY - 97,758 - 97,758 - 97,758 - 3,644,129 - 1,644,129 - 70,841 - 70,841 - 70,841 - 73,907 - 73,907 - 181,687 - 174,998 - 71	1,522 1,522 1,523 1,523 1,523 1,523		
MARIES	DY S/T DEEDT - 3,546,571 B AND DEFY - 97,758 - 97,758 - 97,758 - 3,644,329 - 70,541 - (4,634) - (4,634) - 73,907 - 73,907 - 73,907	3,500 3,500 3,500 1,523 1,523		
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ALIGNARES AND STREET FOR DATE AND STREET AND STRE	DY S/E DEEP - 3,546,571 R AND DEEV - 97,758 - 97,758 - 97,758 - 3,644,129 - 1,644,129 - 1,644,129 - 70,841 - 70,841 - 70,841 - 73,907 - 73,907	3,500 3,500 3,500 1,523 1,523		
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MARKER M	DY S/Y IMBY - 3,546,571 B AND MY - 97,758 - 97,758 - 97,758 - 70,941 - (4,534) - (4,534) - 73,907	3,500 3,500 3,500		
MARINES MARINES MARINES MARINES MA	B AND DRY - 3,546,571 B AND DRY - 97,758 - 97,758 - 3,644,739 - 70,741 - (4,534) - (4,534) - 73,907	3,500		
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MARITES MARI	DF S/E DEEPF - 3,546,571 BR AND DEEV - 97,758 - 97,758 - 3,644,129 - 1,644,129 - 1,644,129 - 1,644,129 - 70,541 - (4,634) - (4,634)	3,500 3,500 3,500 1,322		
MARITIS MARI	DY S/T DEEDT - 3,546,571 B AND DEEV - 97,758 - 97,758 - 3,644,129 - 1,644,129 - 70,441 - 70,441 - 1,64,634) - 73,907	3,500 3,500 3,500		
SECTION 8 PUBLIC DISTRESSED	OF 5/E DEEDT - 3,546,571 OF 5/E DEEDT - 3,546,571 OF 5/E DEEDT - 97,750 T - 97,750 T - 3,644,329 T - 70,541 T - 70,541 T - (4,634) T (4,634)	3,500 3,500 3,500		
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SECTION 8 PUBLIC DÉTRICISED	OF S/E DEBY - 3,546,571 OF S/E DEBY - 97,758 P - 97,758 - 3,644,329 - 3,644,329 - 70,541 - 70,541 - (4,634)	3,500 3,500 1,500		
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SECTION 8 PUBLIC DISTRESSED	OF S/T DREAT - 3,546,571 OF S/T DREAT - 3,546,571 OF S/T DREAT - 97,750 - 97,750 - 3,644,329 - 70,541	3,500		•
SECTION 8 PUBLIC DISTRELISED	OF 5/T DEEPT - 3,546,571 OR AND DEEV - 97,759 T - 3,644,329 - 3,644,329 - 70,541	3,500		- (182,212)
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THE BOOGLES ACTIONITY OF TAST BATCH HOUSE PALLER EAST BATCH BODGE, LOTISIANA FIRANCIAL DATA SCHOOLS - SEPTEMBER 30, 2009

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		3,123,247	61,762	706 RUD PRA GRANTS
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OPPORTUNITY S	ATENZAS TO			

THE BOUSTING AUTHORITY OF RAFT RATON ROUGE FARISH RAST RATON ROUGE, LOUISLAND. FIRANCIAL DATA SCHEDUL - SEPTEMBER 30, 2009

398,955 29,186 100,343 - 9,647 13,538 - 9,762 13,538 - 77,762 13,538 - 1,959 4,139,096 13,7331 1,773,383 - 469,943 1,959 1,773,383 - 469,943 1,959 1,773,383 - 469,943 1,950 1,773,383 - 1,020,061 383,547 12,447,727 - 343,536 574,727 13,44,727 - 343,536 544,727 13,44,727 - 343,536 544,727 13,44,720 - 343,536 544,727 13,44,720 - 343,536 544,727 13,44,720 - 1,041,269 1,041,269 13,447 1,641,460 - 1,041,269 13,268 13,268 13,269,790 - 1,041,460 13,268 13,268 13,269 - 343,486 13,268
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THE BOUGHE AUTHORIST OF EAST DATON ROUGH PARISH EAST DATON HOUGH, LOUISIAND, FINANCIAL DATA SCHEDULE - EXPTENSIED 30, 2009

Marie Mari	17,916 6,722, 41,049, 296, 739, 5.562, 10,314, (21,330, 42,853, 42,853,		272,78	117,990				7	<u> </u>
MATERIAL MATERIAL			272,75	1 . , .				П	١
			272,75					Г	•
				, ,		-		_	17
CALL COUNTY AUGUST COUNT								GRANTS RECEIVABLE -	173
		W 20 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2				,	ı	MOTES & MORTGAGES RECEIVABLE -	173
MARIE MARI		10 10 P 10 P 10		-				MOTES & MORTGAGES RECEIVABLE -	171
MAINTENNESS								Т	
March Marc			17,394,98	117,880		-		TOTAL FIRED ASSETS, MET OF	ř
MARYS			(134,48	(410,549)				ACCOMPLATED DEPRECIATION	15
March Marc)	8,428,37		,		1	Т	
Marrie M		(4) 15 W	530,79	69, 167	,			1	
Marris M		14 15 W	1	342,089			,	Constant of the Bell of Constant	. .
			490,37.	,	•	,		TO THE RESERVE OF THE PARTY OF	
RECORDER ASSESSMENT DESCRIPTION PRIVATE			1,040,14	6,1,16				- Santana	ž .
Marie Mari		"		•				ヿ゙゙	5
Marrie M	1	_		-			,	Т	5
Married Marr		1	530.683	•	•		1		161
Application		1		-	-		-	FIXED ASSETS	
CALL COUNTY AUTORITY COUNTY COU	11			,	•		•	MONCURBERT ASSETS	
Marrie M		7							
Marrie M			146,21	1,604,090	5, 297, 826	3,172,478		DISTAL CURRENT ASSETS	ž Ž
Marries Marr			ı	,				AMOUNTS TO BE PROVIDED	٤
AURITION		<u> </u> -		-	,		-	Т	1
AURITY A		. (9.5		496,590	5,297,826	3,172,478		Т	1
STATE SUBJECT SUBJEC		-		,		'	,	Т	143.1
STATE SECURITY S	130,73	-		130,754				Т	1
NAME		-	3, 60;	17,836				SEED COSTS	14.5
AURITIS AURI		-					,	Γ	i i
AURITES Auri					•			INVESTMENTS RESTRICTED FINE 8/T	li E
STATE STAT	,			1	-	-	,	Г	133
STATE AUGUSTAN								9	
STRICE STATE STA									
STATE RESPECT ROUTE RO	- 454,39	ш	5,69	•		1	1	PIOTAL RECEIVABLES HET OF ALLOW	170
ETATE RESPERIENCE DOI: 100	,		1	,			•	9 LCCRUED INTEREST RECEIVABLE	129
NATES NATIONALES NATIONAL			1		•	•	•	Γ.	128.1
STATE BOUSTACE				*	•		-		128
REPORTS REPO	_			1	•			Г	127
STATE STAT			-	•	-		-	Ι	126.2
RECOUNTER ASSESSION RECOUNTER DEPOSITE RECOUNTER ASSESSION			-				1	Г	15
STATE STAT		3	3,69	,			•	1	Į
RECUESTRE RECU				-				Ļ	15
STATE STAT				,	t	,		Г	i,
STATE STAT							,	Т	122
STATE STATE ASSISTANCE			ı	-	t		1	Т	121
STATE STAT	-		[-					_	
STATE STAT									
STATE SECURITS SECURI	16,247, 6:	2	138, 92	958,910	 -	,		D TOTAL CASH	į
STATE SECURING SOURCE STATE SECURING SOURCE STATE SECURING SEC	L.	-	24,06					T	١
STATE SECURITY ASSETS STATE SECURITY	1,984,51							Г	٤
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BOUSTING BOUSTING BOUSTING BOUSTING					-	,	-	Т	١
BOUSTING BOUSTING BOUSTING COMPORTMENT LOCAL GRANCE LEGISTANCE COCC UNITS ELIMINATION STANSFER STANSFE		1	114,86	958,910		•		Т	111
STATE/ RESISTANCE ASSISTANCE COCC UNITE ELIMINATION 97.109 97.109 (Ima)								CASE	
ECUSING HOUSING STATE/ ASSISTANCE ASSISTANCE COCC UNITS ELIMINATION 1.0CAL GRANT IN COCC UNITS ELIMINATION 97.109 97.109 (Ika)		!						CURDENT ASSETS	
ECURONANCE ASSISTANCE COCC UNITS ELIMINATION 97.109 97.109 (Ika)			Ī					ASSETS	
SUPPLY THE COCC ONLY EVENTUATION OF THE CONTROL OF					97.109 (Ika)	97.109			
BOUGHT BO			COLLIE	cocc		LINTEGO	LOCAL		
			70000		1001000 M	129167147			
					PRILIMON	EC05119G			

THE EDUSING AUTHORITY OF EAST BAYON ROUGE PARISH EAST PAYON ROUGE, LOUISIAND. FIMANCIAL DAYA STEEDULE - STETEMEN 30, 2009

	### COLUMN COCC OULTS ELIMINATION TO STATE	1,086) 61,042,776	(9, 984, 086)	17,815,932	1,721,970	5, 297, 826	3,172,478		AAAA AAAAA TITAAAAAAAAAAAAAAAAAAAAAAAAA	
Maria Mari	### COLOR COLOR COLOR									3
MATERIAN	Maintenance Componence	- 49,504,326		13,045,925	1,537,626	2,628,136	2,675,888		13 TOTAL MOUITY	51
MAINTENNING	MARITETAMEN MARIT			77,250	1,419,746	2,620,136	2,675,888		LI CHARGEDICTED REY ASSESSES	512
	Maintenance (Management (Manag	Ц					•	,	Т	ļ,
Maria Mari	ASSISTMENT CONCEINED CONCEINED	1,866,049	-						Ţ	511.
MAINTENNESS MAINTENNESS MARKET MAINTENNESS MAINT	## CASAPORANCE CASAPORANCE					ļ ,		-	Τž	1
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MAINTENNESS	ASSISTMANCE CAMPONDERS ELTRIQUETORS			,				ļ.	Т	. 8
MAILIETTRIS NO POTETY MARIE MARIE MATERIANE MARIE MATERIANE MARIE MATERIANE MARIE MATERIANE	ASSISPANCE CAMPONITION C					-			T.	
MANIFESTER AND NOTITY MANIFESTER MANIF	ASSISPANCE CASAPORTEE CAS	ŀ		12,968,675	117,880				П	90
MAINTERINS AND POTETY COURSE PLANE COURSE COUNTY COURSE COUNTY COURSE CANADE COUNTY COURSE CANADE COURSE CANADE	### COADMENT COMPONENTS ### COCC ULT#9 ##################################	_				•		,	T	1
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MANIMETERS AND ROTETY MATERIAN MATERIA	### COCC URLTS ####################################				 -		 -		02 OTTER CONTRICTORS	اء
MANUAL PROPERTY MARIAN M	### COCC URLTS ELIMINATION 97.109		1					,	7	8
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EXAMPLE ADAPT AD	ASSIPRAMEN LABIFFANCE COCC UNLTS RELIMINATION 97.109 97.109 (1780) 61.120 34.505 9.184	1		-			·	,		50
ENAMER ADDRESS ADDRE	ASSIPRAMEN LASIFFANCE COCC UNLTS ELIMINATION 97.109 97.109 (1780) 27.109 (1780)			•]	•	-	-		Г	Į,
Maintain Section Maintain M	ASSIPRANCE LOGGIC UNLTS CONFORMER 97.109 97.109 (1780) 97.109 97.109 (1780) 45.110 34.505 9.184 -					1	-		CONTRIBUTED CAPITAL	
DESCRIPTION NOTES PRINTED	ASSISTANCE MURITS CONCERNS \$7.109			•	•	-	,	,		1
READY ASSESSMENT ASSESSME	ASSISTANCIS S7.109 S			,				1		Į,
MANIMINATION MANI	ASSIFYMENT ASSIGNANCE CONCOURTS 97.109 97.104 97.105 97.104 97.105 97.105 97.104 97.105 97.105 97.104 97.105 97.105 97.105 97.105 97.106 97.109 97.108 97.109 97.109 97.109 97.109 97.109 97.109 97.109 97.108 97.109 97.109 97.109 97.109 97.109 97.109 97.109 97.108 97.109 97.109 97.109 97.109 97.109 97.109 97.109 97.108 97.109 97.109 97.109 97.109 97.109 97.109 97.109 97.108 97.109 97.109 97.109 97.109 97.109 97.109 97.109 97.108 97.109 97.109 97.109 97.109 97.109 97.109 97.109 97.108 97.109 97.109 97.109 97.109 97.109 97.109 97.109 97.108 97.109 97.10								И	
	ASSIFMANCE LINE CONCE UNITE RELIGIONAL PROPERTY LINE CONCE UNITE RELIGIONAL PROPERTY R	T								
	ASSIFMANTI ASSIGNANCE CONCOURTS 97.109 97.109 (2000) 97.109 97.109 (2000) -	1	(9, 98	4.770.027	284, 344	2,669,690	496, 550	·[00 TOTAL LIABILITIES	3
	ASSISTANCE STANCE STANCE STANCE STANCE STANCE ASSISTANCE COCC UNITE COCC UNITE STANCE COCC UNITE B1.109 STANCE COCC UNITE B2.104 A36.595 A46.595 A46.595 A46.595 A46.596	100,700,000	1	1007,000	100,000					
PRINCE PRIN	ASSISTANCE SOURCE 97.109 97.	╀		215 315	44			\ 	Ţ	اء
December Liabilities Children Colored	ASSISTANCE LINE COCC UNITS RECOURANT STREET COCC UNITS REC	+		315 746		\[\]		•	П	<u>"</u>
DEATH ADDITION DEPOSITE DESCRIPTION	ASSISTANCE LINE CONCENTRY 201277 109 (186) 97.109 97.109 (186) 97.109 97.109 (186) 97.109 97.109 (186) 63,120 34,505 9,184	1		·	•	-	•	-	╗	أبي
DATE ASSTRUCTION ASSTRUC	ASSISTANCE LINE CONCE UNITS RECHINATION 97.109 97.109 (IMe) 97.109 97.109 (IMe) 03.120 34.505 9.184	1	1	·	1	\ \ \ \		·	Т	밁
ADDITITY	ASSISTANCE LINE COCC UNITS RECHINARYON 97.109 97.109 (IRes) 07.109 (IRES) 07.10	-] -					7	
ACCURATE LIABALLETIES AND PROTEST AND	ASSISTANCE LINE COCC UNITS RECHINARYON 97.109 97.109 (IRes) 07.109 17.109 (IRES) 07.1	-							13	
DESCRIPTION OF IC INTERIOR DESCRIPTION	ASSISTANCE LINE COCC UNITS RECHINARYON 97.109 97.109 (IRe) 97.109 97.109 (IRe) - 61,120 34,505 9,184								DOMINER LINES THE	İ
DESTREE DEST	ASSISTANCE LINE CONCECTOR CONTROLLES CONTROL		ſ	3,253,281	128,595	2,669,690	496,590		10 TOTAL CURRENT LIABILITIES	1
NOTE IN POSTUPING NOTE IN PROCESSION NOTE IN	ASSISTANCE LINE CONCECTOR ORDERS 97.109 17.09 (18cs) 97.109 27.109 (18cs) 63,120 34,505 9,184	1,096)	(9,984		 - -			•	47 INTERPROGRAM DUE TO	2
SEALTH S	ASSISTANCE LINE CONCRETE STATES 97.109 (IMe) 97.109 (IMe) 97.109 (IMe) CONCRETE STATES OCC UNITS ELIMINATION 61,120 34,505 9,184								ACCRURD GIABILITIES -	36
NOTESTAND NOTESTAND NOTESTANDE NOTES	ASSISTANCE LINE CONCECTOR UNITY ELIMINATION 97.109 97.109 (IRes)			895,482	-	-				1
ENDUSTRIES AND ROTITY LOCAL STATE LOCA	ASSISTANCE LINE CONFORMS STANKE LINE COCC UNITS RECHINARYON 97.109 (IRes) 61,120 34,505 9,184	,			•					<u>.</u>
RECURSION CONTENSIONS RECURSIVE RECU	ASSISTANCE ASSISTANCE CONFORMS STANCE INS. COCC UNITS RECHINARYON 97-109 97.109 (IRes) COCC UNITS RECHINARYON 97-109 97.109 (IRes) COCC UNITS RECHINARYON ASSIST	4				-	-			۳
ENAMES ASSESSMENT ASSESSM	ASSISTANCE LINE CONFORMS COAST LINE COCC UNITS REINHAMMAN 97.109 97.109 (IRe) - 63,120 34,505 9,184			2,285,832					Γ	٣
ENTITY OF SHOUTTY LINGUILITY LINGUILIT	ASSISTANCE LINE CONFORMS STAND ST.109 (IMe) 97.109			•	·	-	•		Γ	ا ا
EXAMP ASSISTANCE COMPONENT COMPON	ASSISTANCE LINE COCC UNITS RECHINARYON 97.109 97.109 (IRes) 61.120 34.505 9,184	1		24,061	•	•	•	•	П	2
EXAMP ASSISTANCE COMPONDET COMPO	ASSISTANCE LINE COCC UNITS RECHINARYON 97.109 97.109 (IRes) 61.120 34,505 9,184			•	-	1	-	•	П	33
STATE STATE ASSISTANCE COMPONENT	ASSISTANCE LINE COCC UNITS RLIMINATION 97.109 97.109 (IRes) 97.109 97.109 (IRes) -	\dagger			•	•	•	,		3
ENDITY E	ASSISTANCE LINE ASSISTANCE COMPONENT (AND ASSISTANCE) 97.109 97.109 (IRe) 97.109 97.109 (IRe) 07.109 97.109 (IR	+		\ \ 	•	2,604,982	436,590	•		39
ENDSTRUCT LANDILITY ENDSTRUCT ENDSTR	ASSISTANCE LINES COCC UNITS ELIMINATION TO ST.109 (IRes) 97.109 97.109 (IRes) - 61,120 14,505 9,184 - 1,588 63,233 - 1 1,58	+		37,722	-	-	-			32
EXCEPT ASSISTANCE ELIMINATION EXPERT	ASSISTANCE ASSISTANCE COCC UNITS ELIMINATION TO STANCE OCC UNITS ELIMINATION TO STANCE OCC UNITS SELECTION TO STANCE OCC UNITS			-		-			П	2
EXAMP STATE ASSISTANCE COMPONENT INCOMPONENT I	ASSISTANCE ASSISTANCE COCC UNITS ELIMINATION TO ST.109 (IRe) 97.109 (IRe) 57.109 (IRe)	1	†	, [, [30.837	•	-	-	ACCRUSO COMPENSATED	
ENDTRANCE ENDTRANCE COMPONENT ELIMINATION EXAMPLE COMPONENT ELIMINATION EXAMPLE COMPONENT ELIMINATION EXAMPLE EX	ASSISTANCE ASSISTANCE COCC UNLTS ELIMINATION TO S7.109 97.109 (INcs) COCC UNLTS ELIMINATION TO S7.109 (INcs) S7.10			•	63.253	3.588	•	•	ACCRUBD WASH PAYROLL	32
STATE STAT	ASSISTANCE ASSISTANCE COCC UNITS BLININATION TO 97.109 (17ks) 97.109 47.109 (17ks) 77.109 47.105 0.184		Ī	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-		•	•	П	اڃ
EXTENDED BOTTLY LOCAL GRAPT THE COCC UNITS SUBMINATION DIABILITISS AND BOTTLY DIABILITISS AND BOTTL	ASSISTANCE ASSISTANCE COCC UNITS ELIMINATION 97.109 97.109 (IRe)	1		9.184	14.505	61-120		•	\neg	1
######################################	ASSISTANCE ASSISTANCE COCC UNITS ELIMINATION 97.109 97.109 (IRe)							•		
######################################	ASSISTANCE ASSISTANCE COCC UNITS ELIMINATION 97.109 97.109 (IRe)								CURRENT LIBRALITIES	
ECURANCE ECURATE ASSISTANCE COCC UNITS ELIMINATION 97.109 97.109 (INc)	ASSISTANCE ASSISTANCE COCC UNITS ELIMINATION 97.109 97.109 (Ike)								DIABILITIES AND MODITY	ł
EOURING EDUSING ASSISTANCE COMPONENT GRANCE INS 97.109 97.109 (INs)	ASSISTANCE ASSISTANCE CONCC UNITS ELIMINATION 97.109 97.109 (Ika)		1							-
EDUSIAGE EDUSIAGE COMPOSERT	ASSISTANCE CONCOUNT				COLC	97.109 (176)	97.109	1		
ECUS TAC BOUS LAG				CONTRACTOR	7	ANNALATANCE	THE ACTOR	LOCAL P		
	AND DESCRIPTION OF THE PERSON					- CONTINUE				
							HOUSE TAKE			

THE BOUSING AUGUSTITY OF EAST BATCH HOUSE PARISH EAST BATCH ROUGE, LOUISIANA FIRANCIAL DAYA SCHEDULE - SEPTEMBER 10, 2009

THE BUTSING AUTHORITY OF RAST BATON MOOGE PARTSE BAST BATON RUTUR, LOTISIANA FIRANCIAL DATA SCHEDULE - SEPTEMBER, 30, 2009

TOCAL

PRINCEL INFORMS DITES	194,641			22,728	17	934		15 EMPLOYEE BERREYEE CONTRIBUTION	945
TRANSPERSORIES COTUBE CO	584,347	,	20,693	51,396	1,266	5,078	ı		943
PRINCE INVESTIGATE COURTING 1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1	202,043			234				1	942
THE TREMOTE DATIONAL MENTANDES 1771,115 1 1 1 1 1 1 1 1 1	820,139		7,884	65,062	222	13,048		Т	94.3
TOTAL TRANSPIRE MATURES 1771, 1871, 1871		-	1						
TREADMENT PROPRIES 12,124 12,125	283,779	-	95	270					936
TRANSPER PROPRIES 1,135,107 1,135,10	•	ı	•	•		-	1	Г	937
TRANSPER PROPRIETE INCOME TRANSPER PROPRIETE		•	,					Т	9.56
PRINCET INVENTURE INVENTURE 10,111	•	•	•						166
PRESENT PROPRIES 1971/10 1771/	225,539		-	433	1	,	ı		911
PRINCET INDIVIDUAL INVESTORIS 1,111,11 1,111 1	527,215		747	25,506			 - -		5112
PREMANT REVOURES - COPIEDS 121,113 121,1	79,968	-	110	474	-			Ŧ.	931
PREMANE PREMANE REVORUES 121,113	•	•	ŀ	-		,	,	UTILITIES	
International property International Int	989,268	,	 -	2,350	354,200	513,176		T	924
PREMARE REVISION DEVICES PROJECT ENTRUMENT PROPRIES PROJECT ENTRUMENT	8.5.9	1		,		 - -			923
INTERTINENT ENDINAL INVOICES INTERNAT PARAMETY OFFICES INTERNAT PARAMETY OFFI	•		,	1				ĺ	922
TREADET RESPECTA REVISION: 177,117 177,1	59,932	•	1	,	•		18,953		921
PREMIUTE INSPIRED 177,113 1		•		•	-			Ħ	
TREADET ENGINEL BRUTNERS 17,151 1		(126,960)	-				•	10 ASSET KANDIGENERY PER	920
Tendari Revients Tendari Rev	911,556	•	21,773	141,588	19,655	26,446	501	Г	916
TREADET REPUENTS DEPORTS DEPORTS 157,111 1.2 1	456,840		 -	142,257	11,514	42,914	•		576
Tendary Entryotis - Offidis Columbia C		•	•	•	1	1	•		116
Tendary Particle - Cytery 177,143 177,145 177,14		(402,068)	-	•	33,795	56,378	-		913.1
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PROFECTIVE SERVICES - LABOR

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SEPTEMBER 30, 2009

Section I: Summary of Auditor's Results:

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unqualified	
Internal Control over financial reporting:		
Are material weaknesses identified?	Yes	XNo
Are significant deficiencies that are not considered to be material weaknesses identified?	Yes	None X_Reported
Is noncompliance that could have a material effect on the financial statements identified?	Yes	_X_No
FEDERAL AWARDS		
Internal control over major programs:		
Are material weaknesses identified?	Yes	_X_No
Are significant deficiencies that are not considered to be material weaknesses identified?	_X_Yes	None Reported
Type of report issued on compliance with requirements applicable to each major program:	Unqualified	
Are there any audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	_X_Yes	No
Identification of Major Programs	CFDA No.	
Section 8 Housing Assistance Payments – Special Allocations Section 8 Housing Assistance Payments – Special Allocations -	14.195	
Recovery Act Funded	14,317	
Section 8 Housing Choice Vouchers Program	14.871	
Capital Fund Program	14.872	
Disaster Housing Assistance Program – Hurricane Ike	97.109 (Ike)	
Dollar threshold used to distinguish between type A and type B programs:	\$1,111,352	2
Is the auditee identified as a low-risk auditee?	Yes	<u>X_</u> No

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SEPTEMBER 30, 2009

Section II: Financial Statement Findings & Questioned Costs:

Prior Year Findings:

Finding 08 - 01 - Failure to Maintain Sufficient Collateral

Section 8 Housing Assistance Payments - Special Allocations Program - CFDA No. 14.195; Grant period - year ended September 30, 2008

Condition:

The Housing Authority did not have collateralization for \$471,392 invested at September 30, 2008 which was not insured by FDIC or invested in U.S. Treasury Obligations.

Current Year Status:

The applicable account balances were insured by FDIC as of September 30, 2009. This finding is not restated.

Current Year Findings:

None

SCHEDULE OF FINDINGS AND QUESTIONED COSTS CONTINUED

SEPTEMBER 30, 2009

Section III: Federal Awards Findings & Questioned Costs:

Prior Year Findings:

Finding 08 - 02 - Management and Occupancy Review

Section 8 Housing Assistance Payments – Special Allocations Program – CFDA No. 14.195; Grant period – year ended September 30, 2008

Condition & Cause

The Louisiana Housing Finance Agency conducted a Management and Occupancy Review of the Authority during June 2008. The report issued July 15, 2008, contained the following findings:

- 1) Property is charging tenants for criminal screening
- 2) Property is not reviewing the federal sex offender registry as required by HUD
- 3) Recertification notices are missing from 5 tenant files
- 4) Tenant income verification was insufficient
- 5) One tenant did not receive 30 days notice of a rent increase
- 6) Two tenant files did not contain a signed move-in inspection
- 7) The Rejection Notice Letter used does not meet HUD's requirements

Current Year Status

The Louisiana Housing Finance Agency has cleared the Authority of all of the Review Findings.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS CONTINUED

SEPTEMBER 30, 2009

Section III: Federal Awards Findings & Questioned Costs - Continued:

Current Year Findings:

Finding 09 - 01 - Procurement: Suspension and Debarment

Capital Fund Program - CFDA No. 14.172; Grant period - year ended September 30, 2009

Criteria:

Non-Federal entities are prohibited from entering into a contract, which is expected to equal or exceed \$25,000, with parties that are suspended or debarred. The non-federal entity must verify that the entity is not suspended or debarred or otherwise excluded. The requirements for suspension and debarment are contained OMB guidance in 2 CFR part 180, which implements Executive Orders 12549 and 12689, Debarment and Suspension.

Condition & Cause

The Authority was unable to provide documentation which showed they verified a contractor was not suspended or debarred prior to entering into a \$60,000 contract with them. During the audit, the Excluded Parties List Service (EPLS) was searched and the contractor was not found to be suspended or debarred when the contract was awarded.

Recommendation

We recommend the Authority document their efforts to verify contractors are not suspended or debarred prior to executing contracts.

Reply & Corrective Action Plan

The supervisor who was responsible for verifying that contractors were not suspended or debarred at the time this contract was entered into was no longer with the Authority as of the time audit fieldwork was performed. This responsibility has since been assumed by Melonie Bayham, Director of Operations. The deficiency which led to this finding has been corrected at the time of issuing this report.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS CONTINUED

SEPTEMBER 30, 2009

Section III: Federal Awards Findings & Questioned Costs - Continued:

<u>Current Year Findings - Continued:</u>

Finding 09 - 02 - Housing Quality Standard Inspections and Enforcement

Section 8 Housing Choice Voucher Program – CFDA No. 14.871; Grant period – year ended September 30, 2009

Criteria:

The PHA must inspect the unit leased to a family at least annually to determine if the unit meets Housing Quality Standards (HQS) and the PHA must conduct quality control re-inspections. For units under HAP contract that fail to meet HQS, the PHA must require the owner to correct any life threatening HQS deficiencies within 24 hours after the inspections and all other HQS deficiencies within 30 calendar days or within a specified PHA-approved extension. The PHA must not make any housing assistance payments for a dwelling unit that fails to meet the HQS, unless the owner corrects the defect within the period specified by the PHA and the PHA verifies the correction. The PHA must stop (abate) Housing Assistance Payments beginning no later than the first of the month following the specified correction period or must terminate the HAP contract. The Code of Federal Regulations gives the requirements for Housing Quality Standard Inspections and Enforcement. Specifically, 24 CFR sections 982.158(d) and 982.404 describe the applicable minimum standards to be maintained by the PHA to comply with federal regulations.

Condition & Cause

During audit fieldwork, 47 HAP contract files were reviewed for HQS compliance. One of the contract files did not contain documentation that an annual inspection was performed. Five contract files revealed failed HQS inspections for which the Authority did not verify the correction within 30 calendar days or within a specified PHA-approved extension period, and did not abate the applicable Housing Assistance Payment. It should be noted that the five applicable failed HQS inspections passed upon re-inspection and retroactive abatement was not necessary.

Recommendation

We recommend the Authority implement and execute a re-inspection and abatement process to provide assurance that HQS corrections are verified within 30 calendar days or a specified PHA-approved extension, or Housing Assistance Payments are abated no later than the first of the month following the specified correction period.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS CONTINUED

SEPTEMBER 30, 2009

Section III: Federal Awards Findings & Questioned Costs - Continued:

<u>Current Year Findings – Continued:</u>

Finding 09 - 02 - Housing Quality Standard Inspections and Enforcement - Continued

Reply & Corrective Action Plan

HQS abatement procedures, 24 CFR section 982.404(a) (2) and (3) require that the PHA take action against a landlord whose unit fails HQS. The regulation states that an owner cannot be paid if they fail to correct the defect within 30 days or the time extended by the PHA. The PHA allowed owners the full 30 days to make repairs and as a result, there were documented cases where the re-inspection did not occur timely (within the 30 day period). The Authority's practice was as follows: the owner notified the agency when repairs were completed and the PHA, with proper notification given to the tenant, then scheduled to have the unit re-inspected. If the defect was corrected, the PHA would continue payment. If not corrected, the PHA would abate the rent and recoup any funds paid to the landlord past the initial 30 day deadline. The Authority has developed new procedures for addressing failed HQS inspections to insure that re-inspections are within the 30 day period. Notice is being issued to landlords and tenants and the new procedures will become effective May 1, 2010. Janie Anderson, the Section Eight Director, has assumed the responsibility of implementing the corrective action plan.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS CONTINUED

SEPTEMBER 30, 2009

Section III: Federal Awards Findings & Questioned Costs - Continued:

<u>Current Year Findings - Continued:</u>

Finding 09 - 03 - Maintenance of Eligibility Documents

Section 8 Housing Choice Voucher Program – CFDA No. 14.871; Grant period – year ended September 30, 2009

Criteria:

The PHA must maintain complete and accurate accounts and other records for the program in accordance with HUD requirements, in a manner that permits a speedy and effective audit. The Code of Federal Regulations gives the requirements for Housing Quality Standard Inspections and Enforcement. Specifically, 24 CFR section 982.158 describes the applicable minimum standards to be maintained by the PHA to comply with federal regulations.

Condition & Cause

During audit fieldwork, 47 tenant files were reviewed for eligibility compliance. The Authority was unable to produce one of the requested files for audit. Housing assistance payments paid on this tenant for the fiscal year amounted to \$11,640. Administrative fee grant revenue received by the PHA applicable to this tenant amounted to \$714.

Questioned Costs - \$12,354

Recommendation

We recommend the Authority implement and execute an improved tenant file maintenance process to assure requested tenant files can be produced for audit.

Reply & Corrective Action Plan

It has been verified internally that the tenant file in question is valid. The current tenant came to Baton Rouge from New Orleans as part of the Disaster Voucher Program. The tenant and the landlord have been contacted and the deficiency will be corrected by March 31, 2010. Janie Anderson, Section Eight Director has assumed the responsibility of improving the tenant file maintenance process.